



**FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD**

APPELLANT: Yvonne Yelnick-Pickett
DOCKET NO.: 15-01091.001-R-1
PARCEL NO.: 16-05-35-402-005-0000

The parties of record before the Property Tax Appeal Board are Yvonne Yelnick-Pickett, the appellant; and the Will County Board of Review.

Based on the facts and exhibits presented in this matter, the Property Tax Appeal Board hereby finds **no change** in the assessment of the property as established by the Will County Board of Review is warranted. The correct assessed valuation of the property is:

LAND: \$26,651
IMPR.: \$130,791
TOTAL: \$157,442

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellant timely filed the appeal from a decision of the Will County Board of Review pursuant to section 16-160 of the Property Tax Code (35 ILCS 200/16-160) challenging the assessment for the 2015 tax year. The Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of the appeal.

Findings of Fact

The subject property consists of a two-story single-family dwelling of brick and frame exterior construction. The dwelling was constructed in 2000 and contains 3,557 square feet of living area. Features of the home include a full unfinished basement, central air conditioning, a fireplace, an above-ground swimming pool and a 959-square foot attached garage. The property is located in Hunt Club Woods Subdivision, Mokena, Homer Township, Will County.

The appellant appeared before the Property Tax Appeal Board claiming unequal treatment in the assessment process regarding the subject's improvement and overvaluation as the bases of the appeal. In support of these arguments, the appellant submitted information on four comparable properties. Two comparables are located Hunt Club Woods Subdivision and two are located in the adjacent Crystal Lake Estates Subdivision. The comparables are situated on parcels that range in size from 40,075 to 71,000 square feet of land area and are located within one block of the subject. They are improved with two-story dwellings of brick or frame and brick exterior

construction and range in size from 3,462 to 4,245 square feet of living area. The dwellings were built in 2000 or 2003. Features of the comparables include full basements, central air conditioning, a fireplace, and a garage ranging in size from 851 to 1,338 square feet in building area. Two of the comparables feature in-ground swimming pools. The comparables have improvement assessments ranging from \$103,369 to \$144,691 or from \$29.15 to \$38.99 per square foot of living area. The appellant also submitted photographs of the subject and each of the comparables along with their respective property record cards. The comparables sold from August 2011 to June 2013 for prices ranging from \$350,000 to \$635,000 or from \$98.62 to \$149.59 per square foot of living area, including land.

Yelnick-Pickett testified that although some of her sales are dated, she chose those sales since the comparable sales closer in time to the assessment date were recessionary sales, being either short sales or foreclosures and she didn't think she could use those as evidence. Yelnick-Pickett also testified that the average improvement assessment per square foot of living area of her four comparables is \$33.02 which is lower than the subject's improvement assessment of \$36.77 price per square foot of living area. Based on this evidence, the appellant requested a reduction in the subject's assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing that the subject has a total assessment of \$157,442, which reflects a market value of approximately \$473,510 or \$133.12 per square foot of living area, land included, when using the 2016 three-year average median level of assessment for Will County of 33.25% as determined by the Illinois Department of Revenue. The subject has an improvement assessment of \$130,791 or \$36.77 per square foot of living area.

The board of review submitted information on four comparables properties, one of which was submitted by both parties. Three comparables are located in Hunt Club Woods Subdivision, as is the subject. The one common property submitted by both parties is located in the adjacent Crystal Lake Estates Subdivision. The dwellings are located from 0.08 to 0.39 of a mile from the subject and consist of two-story single-family residential structures of brick and frame or brick and stone exterior construction. The dwellings were built from 2000 to 2004 and contain from 3,481 to 4,245 square feet of living area. The comparables have full basements, central air-conditioning, a fireplace and a garage ranging in size from 712 to 1,338 square feet of building area.¹ The comparables have improvement assessments ranging from \$127,314 to \$146,041 or from \$34.09 to \$38.63 per square foot of living area. The comparables sold from June 2013 to November 2014 for prices ranging from \$515,000 to \$653,000 or from \$134.56 to \$149.59 per square foot of living area, land included. Based on this evidence, the board of review requested the subject's assessment be confirmed. The board also submitted a memorandum contending that appellant's comparables #2 and #3 be given no weight due to their 2011 sale dates and maps showing the location of the subject property and both appellant's and the board of review's comparable properties. Based on this evidence, the board of review requested confirmation of the subject's assessment.

¹ At hearing, the Chief Deputy Assessor of Homer Township testified that the basement finish is not stated on their property record cards as they do not assess for finished basements nor do they assess for patios, but they do assess for wood decks.

In rebuttal the appellant argued that Hunt Club Woods Subdivision should not be treated as an island for tax purposes especially since her property borders directly on Crystal Lake Estates Subdivision. She asserted that the comparables she used in Crystal Lake Estates Subdivision are directly contiguous to her property and the houses in Crystal Lake Estates Subdivision are actually closer to her property than 75% of the houses in her subdivision. She stated that Crystal Lake Estates has concrete curbs and gutters piped to detention ponds. Hunt Club Woods has no curbs and only swales to channel runoff. Further, Crystal Lake Estates has expensive ornamental lighting while Hunt Club Woods has standard issue aluminum poles and cone lights. She also stated that the houses in both subdivisions are similar in size, materials, appearance and amenities and that any house in one subdivision could be substituted in the other subdivision and not look out of place. Yelnick-Picket testified that there are no borders between the two subdivisions. They share streets and backyards and the subject property is contiguous to three properties in Crystal Lake Estates.

Conclusion of Law

The taxpayer argued in part that the market value of the subject property is not accurately reflected in its assessed valuation. When market value is the basis of the appeal the value of the property must be proved by a preponderance of the evidence. 86 Ill.Admin.Code §1910.63(e). Proof of market value may consist of an appraisal of the subject property, a recent sale, comparable sales or construction costs. 86 Ill.Admin.Code §1910.65(c). The Board finds the appellant did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The parties submitted a total of seven comparables to support their respective positions before the Property Tax Appeal Board as appellants' comparable #4 and board of review comparable #4 are the same property. The Board gave less weight to this common property not because it is located in Crystal Lake Estates Subdivision but because it is a larger dwelling with a larger garage when compared to the subject. The Board also gave less weight to appellant's comparables #1, #2 and #3 as their 2011 and 2012 sales are dated and less indicative of market value relative to the subject's January 1, 2015 assessment date.

The Board finds board of review comparables #1, #2 and #3 to be the most similar comparables to the subject contained in the record. They sold from July 2013 to November 2014 for prices ranging from \$515,000 to \$556,000 or from \$134.56 to \$148.81 per square foot of living area, including land. The subject's assessment reflects a market value of approximately \$473,510 or \$133.12 per square foot of living area, including land, which is below the range established by the most similar comparable sales contained in the record. After considering any adjustments to the comparables for differences in some features when compared to the subject, the Board finds the subject's estimated market value as reflected by its assessment is justified. Therefore, no reduction in the subject's assessment is warranted.

The taxpayer also contends assessment inequity as one of the bases of the appeal. When unequal treatment in the assessment process is the basis of the appeal, the inequity of the assessments must be proven by clear and convincing evidence. 86 Ill.Admin.Code §1910.63(e). Proof of

unequal treatment in the assessment process should consist of documentation of the assessments for the assessment year in question of not less than three comparable properties showing the similarity, proximity and lack of distinguishing characteristics of the assessment comparables to the subject property. 86 Ill.Admin.Code §1910.65(b).

The parties presented data on seven suggested comparables for the Board's consideration. The Board gave less weight to the common property submitted by both parties due to its larger dwelling size and larger garage when compared to the subject. The Board finds the remaining six comparables to be the best evidence of assessment equity as they are all similar to the subject in design, location, size, foundation and most features. These comparables had improvement assessments ranging from \$103,369 to \$146,041 or from \$29.85 to \$38.99 per square foot of living area. The subject's improvement assessment of \$130,791 or \$36.77 per square foot of living area falls within the range established by the most similar comparables in the record. After adjusting for differences in some features, the Board finds the appellant did not meet this burden of proof and a reduction in the subject's improvement assessment is not warranted on this basis.

This is a final administrative decision of the Property Tax Appeal Board which is subject to review in the Circuit Court or Appellate Court under the provisions of the Administrative Review Law (735 ILCS 5/3-101 et seq.) and section 16-195 of the Property Tax Code. Pursuant to Section 1910.50(d) of the rules of the Property Tax Appeal Board (86 Ill.Admin.Code §1910.50(d)) the proceeding before the Property Tax Appeal Board is terminated when the decision is rendered. The Property Tax Appeal Board does not require any motion or request for reconsideration.

Chairman



Member



Member

Member



Member

DISSENTING: _____

CERTIFICATION

As Clerk of the Illinois Property Tax Appeal Board and the keeper of the Records thereof, I do hereby certify that the foregoing is a true, full and complete Final Administrative Decision of the Illinois Property Tax Appeal Board issued this date in the above entitled appeal, now of record in this said office.

Date: April 23, 2019



Clerk of the Property Tax Appeal Board

IMPORTANT NOTICE

Section 16-185 of the Property Tax Code provides in part:

"If the Property Tax Appeal Board renders a decision lowering the assessment of a particular parcel after the deadline for filing complaints with the Board of Review or after adjournment of the session of the Board of Review at which assessments for the subsequent year or years of the same general assessment period, as provided in Sections 9-125 through 9-225, are being considered, the taxpayer may, within 30 days after the date of written notice of the Property Tax Appeal Board's decision, appeal the assessment for such subsequent year or years directly to the Property Tax Appeal Board."

In order to comply with the above provision, YOU MUST FILE A PETITION AND EVIDENCE WITH THE PROPERTY TAX APPEAL BOARD WITHIN 30 DAYS OF THE DATE OF THE ENCLOSED DECISION IN ORDER TO APPEAL THE ASSESSMENT OF THE PROPERTY FOR THE SUBSEQUENT YEAR OR YEARS. A separate petition and evidence must be filed for each of the remaining years of the general assessment period.

Based upon the issuance of a lowered assessment by the Property Tax Appeal Board, the refund of paid property taxes is the responsibility of your County Treasurer. Please contact that office with any questions you may have regarding the refund of paid property taxes.

PARTIES OF RECORD

AGENCY

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