



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

APPELLANT: Bradley Nathan
DOCKET NO.: 15-06719.001-R-1
PARCEL NO.: 23-15-02-101-004-0000

The parties of record before the Property Tax Appeal Board are Bradley Nathan, the appellant, by Jessica Hill-Magiera, Attorney at Law, in Lake Zurich, 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: \$8,668
IMPR.: \$43,543
TOTAL: \$52,211

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellant timely filed the appeal from a 2014 Final Administrative Decision of the Property Tax Appeal Board pursuant to section 16-185 of the Property Tax Code (35 ILCS 200/16-185) in order to challenge 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 dwelling of brick and stucco construction with 2,462 square feet of living area. The dwelling was constructed in 1976. Features of the home include a full basement with finished area, central air conditioning, a fireplace and an attached 455 square foot garage. The property has an 11,372 square foot site and is located in Crete, Crete Township, Will County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on seven comparable sales located from .08 of a mile to .60 of a mile from the subject property. The comparables consist of two-story dwellings that were built between 1976 and 1980. The homes range in size from 2,232 to 2,592 square feet of living area. Each home has a full basement, central air conditioning, a fireplace and a garage ranging in size from 382 to 467 square feet of building area. The comparables sold between April 2014 and November 2015 for prices ranging from \$59,000 to \$125,000 or from \$22.76 to \$52.19 per

square foot of living area, including land. The appellant's analysis included adjustments to the comparables for differences from the subject property to arrive at adjusted prices ranging from \$46,605 to \$125,430.

Based on the foregoing evidence, the appellant requested an assessment reduction to \$26,928 which would reflect a market value of approximately \$80,792 at the statutory level of assessment of 33.33%.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$52,211. The subject's assessment reflects a market value of \$157,026 or \$63.78 per square foot of living area, land included, when using the 2015 three year average median level of assessment for Will County of 33.25% as determined by the Illinois Department of Revenue.

In response to the appeal, the board of review submitted a memorandum and data prepared by the Crete Township Assessor's Office. The assessor noted that the average per-square-foot sale price of the appellant's comparables is \$35.89 which if applied to the subject would reflect a market value of \$88,361. The assessor further reported that combining the appellant's comparable sales with the sales presented by the assessing officials, the average per-square-foot sale price was \$54.71 or a market value for the subject of \$134,696.

In support of its contention of the correct assessment the board of review submitted information on eight comparable sales located in the same subdivision as the subject. The comparables consist of two-story vinyl, frame and brick, brick and vinyl or brick and aluminum dwellings that were built between 1976 and 2006. The homes range in size from 2,131 to 2,573 square feet of living area with the homes having basements, two of which have finished areas. Each also has central air conditioning, seven of the comparables have one or two fireplaces and each has a garage. The properties sold between January 2014 and September 2015 for prices ranging from \$140,000 to \$186,500 or from \$62.17 to \$87.52 per square foot of living area, including land.

Based on this evidence and argument, the board of review requested confirmation of the subject's assessment.

In written rebuttal, counsel for the appellant noted that no objection was placed to the appellant's proposed comparable sales data. As to the sales presented by the board of review, the appellant contends that board of review sales #1, #3, #4, #6, #7 and #8 differ from the subject in basement size, dwelling size, age and/or garage size. The appellant characterized board of review sales #2 and #5 as "acceptable" comparable properties. Given this argument, counsel for the appellants placed those two sales in a grid along with appellants' comparable sales #1 through #7. Considering all of these "best" comparable sales, counsel argued that a reduction in the subject's assessment is warranted and further argued that using a median sale price per square foot "is more accurate and should be standard practice for determining fair market value."

Conclusion of Law

The appellant contends 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 fifteen comparable sales to support their respective positions before the Property Tax Appeal Board. The Board has given reduced weight to board of review sales #4, #6 and #7 due to differences in age, size and/or basement area when compared to the subject dwelling.

The Board finds the best evidence of market value to be the appellant's comparable sales and board of review comparable sales #1, #2, #3, #5 and #8. These most similar comparables sold in 2014 and 2015 for prices ranging from \$59,000 to \$178,000 or from \$22.76 to \$73.57 per square foot of living area, including land. The subject's assessment reflects a market value of \$157,026 or \$63.78 per square foot of living area, including land, which is within the range established by the best comparable sales in this record and appears to be particularly well-supported by the recent sales of board of review comparables #2 and #5 which are similar to the subject in age, size and most features. Based on this evidence the Board finds a reduction in the subject's assessment is not justified.

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(b) of the rules of the Property Tax Appeal Board (86 Ill.Admin.Code §1910.50(b)) 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: March 20, 2018



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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