



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

APPELLANT: Adam Wirth  
DOCKET NO.: 15-06796.001-R-1  
PARCEL NO.: 16-05-01-409-011-0000

The parties of record before the Property Tax Appeal Board are Adam Wirth, the appellant, by attorney Arnold G. Siegel of Siegel & Callahan, P.C., in Chicago; 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:** \$14,214  
**IMPR.:** \$61,696  
**TOTAL:** \$75,910

Subject only to the State multiplier as applicable.

**Statement of Jurisdiction**

The appellant timely filed the appeal from a decision of the Property Tax Appeal Board pursuant to section 16-185 of the Property Tax Code (35 ILCS 200/16-185) 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 split-level dwelling of brick and siding exterior construction that has 1,628 square feet of living area. The dwelling was constructed in 1976. The home features an unfinished lower level, central air conditioning, a fireplace and a 570 square foot garage. The subject has an 11,265 square foot site. The subject property is located in Homer Township, Will County, Illinois.

The appellant submitted evidence before the Property Tax Appeal Board claiming overvaluation as the basis of the appeal. In support of this argument, the appellant submitted information pertaining to the sale of the subject property. The appellant completed Section IV of the residential appeal petition. The appeal petition depicts the subject property sold for \$204,000 in February 2013. The sale did not involve family or related corporations and the property was advertised for sale through the Multiple Listing Service with the assistance of a Realtor. The

appellant submitted the sales contract and settlement statement associated with the sale of the subject property. Based on this evidence, the appellant requested a reduction in the subject's assessment to reflect its sale price.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject property of \$75,910. The subject's assessment reflects an estimated market value of \$228,301 or \$140.23 per square foot of living area including land area when applying Will County's 2015 three-year average median level of assessment of 33.25%.

In support of the subject's assessment, the board of review submitted an analysis of three comparable sales. The evidence was prepared by the township assessor. The comparables are located within .34 of mile from the subject. They consist of split-level dwellings of brick or brick and siding exterior construction that were built from 1970 to 1976. The comparables have unfinished lower-levels, central air conditioning, two comparables have a fireplace and each comparable has a garage that range in size from 526 to 609 square feet of building area. The dwellings range in size from 1,418 to 1,680 square feet of living area and are situated on sites that contain from 10,767 to 12,218 square feet of land area. The comparables sold in October or November 2015 for prices ranging from \$235,000 to \$295,000 or from \$157.74 to \$200.95 per square foot of living area including land. Based on this evidence, the board of review requested confirmation of the subject's assessment.

### **Conclusion of Law**

The appellant contends the market value of the subject property is not accurately reflected in its assessed valuation as a basis of the appeal. 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.

The Board gave less weight to the subject's April 2013 sale price. The Board finds the subject's sale occurred almost two years prior to the January 1, 2015 assessment date and is therefore dated and less indicative of market value. The board of review submitted three comparable sales in support of the subject's assessment that sold more proximate in time to the January 1, 2015 assessment date. These comparables were similar when compared to the subject in location, land area, design, age, dwelling size and features. They sold in October or November 2015 for prices ranging from \$235,000 to \$295,000 or from \$157.74 to \$200.95 per square foot of living area including land. The subject's assessment reflects an estimated market value of \$228,301 or \$140.23 per square foot of living area including land, which falls below the range established by the most similar comparable sales contained in the record. After considering any necessary adjustments to the comparables for differences when compared to the subject, the Board finds the subject's estimated market value as reflected by its assessment is supported. Therefore, no reduction in the subject's assessment is warranted based on overvaluation.

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

State of Illinois  
Property Tax Appeal Board  
William G. Stratton Building, Room 402  
401 South Spring Street  
Springfield, IL 62706-4001

APPELLANT

Adam Wirth, by attorney:  
Arnold G. Siegel  
Siegel & Callahan, P.C.  
20 North Clark Street  
Suite 2200  
Chicago, IL 60602

COUNTY

Will County Board of Review  
Will County Office Building  
302 N. Chicago Street  
Joliet, IL 60432