



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

APPELLANT: Nathaniel Plenty
DOCKET NO.: 15-06823.001-R-1
PARCEL NO.: 21-14-13-102-037-0000

The parties of record before the Property Tax Appeal Board are Nathaniel Plenty, 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 **A Reduction** 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: \$1,453
IMPR.: \$13,544
TOTAL: \$14,997

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 townhouse of frame construction. The dwelling was constructed in 1972 and contains 1,632 square feet of living area. The home features a full unfinished walk-out basement and central air conditioning. The subject is situated on a 2,186 square foot site in University Park, Monee Township, Will County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on nine comparable properties located within .17 of a mile from the subject. They are described as two-story dwellings built from 1970 to 1973 and containing either 1,480 or 1,632 square feet of living area. They feature full basements, three with walkout, and central air conditioning. No information was provided on exterior construction, basement finishes or the comparables' site sizes. The comparables sold between July 2014 and May 2015 for prices ranging from \$15,000 to \$45,000 or from \$10.14 to \$27.57 per square foot of living area including land.

Based on this evidence, the appellant requested the total assessment be reduced to \$8,637 or a market value of approximately \$25,914 or \$15.88 per square foot of living area including land at the statutory level of assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$21,353. The subject's assessment reflects a market value of \$64,220 or \$39.35 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.

With respect to the appellant's evidence, the township assessor noted the appellant did not file an appeal to Will County and rather filed an appeal directly to the Property Tax Appeal Board. The assessor further argued that comparables #1, #4, #5 and #6 were Special Warranty Deed, and/or bank REO, buyer/seller is financial institution or government agency.

In support of its contention of the correct assessment the board of review submitted information on four comparable sales. Board of review comparable #4 is also appellant's comparable #9. The four comparables are described as two-story frame dwellings between 14 and 46 years old ranging in size from 1,625 to 2,047 square feet of living area. The comparables feature unfinished basements and central air conditioning. Two have fireplaces and three feature garages. The sites range in size from 2,720 to 59,157 square feet of land area. No information was provided regarding distances of the comparables to the subject. The comparables sold from September 2013 to May 2015 for prices ranging from \$45,000 to \$139,900 or from \$27.57 to \$68.34 per square foot of living area including land.

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

In written rebuttal, counsel for the appellant cites differences between the subject and the board of review comparables regarding sale dates, ages of dwellings, sizes and/or features. Counsel also claimed board of review comparables #1, #2 and #3 are located over three miles from the subject and submitted a map and location details to support the claim. Counsel accepts board of review comparable #4 which is the same property as appellant's comparable #9.

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 met this burden of proof and a reduction in the subject's assessment is warranted.

The Board gave less weight to the board of review comparables #1, #2 and #3 based on larger site sizes, newer dwellings, dissimilar features such as garages and/or fireplaces and/or sales not proximate in time to the subject's assessment date of January 1, 2015. The Board finds the best evidence of market value to be the appellant's comparables and board of review comparable #4,

which is also appellant's comparable #9. Despite the lack of site sizes, the Board finds the land valuations of the comparables are similar to the subject's land valuation. The appellant's comparables were also similar to the subject in age, style, dwelling size and features. These comparables sold from July 2014 and May 2015 for prices ranging from \$15,000 to \$45,000 or from \$10.14 to \$27.57 per square foot of living area including land. The subject's assessment reflects a market value of \$64,220 or \$39.35 per square foot of living area, including land, which is greater than the most similar comparables in the record. Based on this evidence the Board finds a reduction in the subject's assessment based on overvaluation is 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(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 17, 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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