



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

APPELLANT: Jacqualene Pace
DOCKET NO.: 16-00281.001-R-1
PARCEL NO.: 07-01-02-212-001-0000

The parties of record before the Property Tax Appeal Board are Jacqualene Pace, the appellant, by attorney George J. Relias of Relias Law Group, Ltd. 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 **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: \$25,740
IMPR.: \$72,584
TOTAL: \$98,324

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 2016 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 frame exterior construction with 2,272 square feet of living area situated on a crawl space foundation. The dwelling was constructed in 1984. Features of the home include central air conditioning, a fireplace and a 462-square foot garage. The property has a 10,941-square foot site and is located in Naperville, Wheatland Township, Will County.

The appellant's appeal is based on overvaluation. In support of this argument, the appellant submitted an appraisal estimating the subject property had a market value of \$260,000 as of January 1, 2015. The appraisal was prepared by Sergejs Girels, an Associate Real Estate Trainee Appraiser of Arrow Appraisal Team, Inc. In estimating the market value of the subject property, the appraiser developed the cost and the sales comparison approaches to value, however, the

appraiser gave primary emphasis to the sales comparison approach as this approach was considered to be most reflective of true market value.

Using the sales comparison approach, the appraiser utilized four comparable sales located from .57 of a mile to 1.28 miles from the subject property. The dwellings are described as two-story single-family dwellings of frame exterior construction ranging in size from 2,002 to 2,304 square feet of living area. The dwellings ranged in age from 19 to 36 years old. Two comparables feature a finished basement, each comparable has central air conditioning, two have a fireplace and each has a two-car garage. The comparables have sites ranging in size from 5,986 to 8,970 square feet of land area. The comparables sold from March 2014 to December 2014 for prices ranging from \$263,000 to \$287,000 or from \$114.15 to \$134.86 per square foot of living area, including land. The appraiser adjusted for differences in location, site size, gross living area, basement and fireplace. After making adjustments to the comparables for differences from the subject, the appraiser estimated the comparables had adjusted prices ranging from \$247,500 to \$282,999 or from \$107.42 to \$141.36 per square foot of living area, including land. Based on this data, the appraiser estimated the subject had an estimated value under the sales comparison approach of \$260,000. Based on this evidence, the appellant requested a reduction in the subject's assessment to reflect the appraised value.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$108,077. The subject's assessment reflects a market value of \$324,946 or \$143.02 per square foot of living area, land included, when using the 2016 three-year average median level of assessment for Will County of 33.26% as determined by the Illinois Department of Revenue.

In support of its contention of the correct assessment, the board of review provided information on five comparable sales located from .08 to .58 of a mile from the subject and within the same neighborhood code as defined by the local assessor. The comparables are improved with two-story dwellings of frame construction ranging in size from 2,166 to 2,503 square feet of living area that were constructed from 1984 to 1993. Each comparable has a basement, central air conditioning, a fireplace and a garage ranging in size from 415 to 735 square feet of building area. The comparables' site sizes were not disclosed. The comparables sold from March 2015 to March 2017 for prices ranging from \$323,000 to \$394,000 or from \$137.73 to \$164.17 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. 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 finds that all of the comparables submitted by the board of review had basements, superior to the subject. Furthermore, the board of review did not disclose the comparables' site

sizes, which further detracts from the weight of the evidence and making it more difficult to effectively compare the subject. Nevertheless, the Board gives some credence to the board of review's superior comparables. The board of review's comparables sold from March 2015 to March 2017 for prices ranging from \$323,000 to 394,000 or from \$137.73 to \$164.17 per square foot of living area. The subject's assessment reflects a market values of \$324,946 or \$138.45 per square foot of living area. In addition, the Board gives some weight to the appellant's appraisal, although the appraisal's effective date occurred 12 months prior to the January 1, 2106 assessment date at issue. Of all the comparables submitted by the parties, the appraisal sale comparables #2 and #4 were most similar to the subject in design, size, location and most features. The Board has taken into consideration that these two most similar comparables sold in 2014 which is less proximate in time from the subject's assessment's assessment date of January 1, 2016 and has therefore made appropriate adjustment. After making adjustments to the board of review's superior comparables along with appellant's dated appraisal, the Board finds the subject's estimated market value of \$324,946 or \$143.02 as reflected by its assessment is excessive. Therefore, the Board finds that a reduction in the subject's assessment 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 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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