



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

APPELLANT: Richard Phares
DOCKET NO.: 16-00305.001-R-1
PARCEL NO.: 05-06-06-107-024-0000

The parties of record before the Property Tax Appeal Board are Richard Phares, 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: \$12,250
IMPR.: \$32,036
TOTAL: \$44,286

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 tri-level single-family dwelling of frame construction with 1,680 square feet of living area. The dwelling was constructed in 2004. Features of the home include a lower level finished area, central air conditioning and a 440-square foot detached garage. The property has an 8,366-square foot site and is located in Joliet, Troy Township, Will County.

The appellant submitted evidence before the Property Tax Appeal Board claiming overvaluation and assessment inequity as the bases of the appeal.¹ The appellant challenged both the land and improvement assessments. In support of these arguments, the appellant submitted information on four comparable sales along with assessment equity data for the same properties located

¹ The appellant marked "Recent sale", "Comparable sales" and "Assessment equity" as the bases of the appeal on the Residential Appeal form.

within 200 feet from the subject.² The comparables consist of tri-level, single-family dwellings of frame exterior construction containing either 1,944 or 2,508 square feet of living area. The dwellings are approximately 13 years old. Features of the comparables include a lower level finished area and a partial basement with finished area, central air conditioning and a garage ranging in size from 484 to 576 square feet of building area. One comparable had a fireplace. The appellant did not disclose the comparables' site sizes. The comparables have improvement assessments ranging from \$32,364 to \$39,700 or from \$15.82 to \$18.36 per square foot of living area and land assessments of \$12,250 each. The comparables sold from April 2013 to September 2013 for prices ranging from \$117,000 to \$171,710 or from \$60.20 to \$81.80 per square foot of living area, including land. In addition, the appellant submitted a letter in support of his appeal. Based on this evidence, the appellant requested a reduction in the subject's land assessment to \$10,000 and improvement assessment to \$30,000 or \$17.86 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$44,286. The subject's assessment reflects a market value of \$133,151 or \$79.26 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. The subject has a land assessment of \$12,250 and an improvement assessment of \$32,036 or \$19.07 per square foot of living area.

In support of its contention of the correct assessment, the board of review submitted information on five comparable sales along with assessment equity data located within four blocks from the subject and within the same neighborhood code as defined by the local assessor. The comparables are improved with tri-level single-family dwellings of frame or frame and brick exterior construction with each containing 1,768 square feet of living area. The dwellings were constructed in 2003 or 2004. Features of the comparables include full or partial basement and central air conditioning. Two comparables have a fireplace and each comparable has a garage containing 528 square feet of building area. The properties have sites ranging in size from 7,580 to 10,762 square feet of land area. The comparables have improvement assessments ranging from \$34,397 to \$41,650 or from \$19.46 to \$23.56 per square foot of building area. The comparables sold from January 2013 to June 2014 for prices ranging from \$103,936 to \$183,000 or from \$58.79 to \$103.51 per square foot of living area, including land. The board of review also submitted a brief contesting the accuracy of the information contained in the appellant's grid and addressing the appellant's overvaluation and assessment inequity arguments. 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

² The appellant submitted the same four comparables in support of overvaluation and assessment inequity arguments. The board of review contends that the appellant's grid analysis contains numerous errors. The Board finds that the noted discrepancies do not impact the Board's analysis nor final decision.

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 Board finds the parties submitted for the Board's consideration a total of nine suggested sale comparables with various degrees of similarity to the subject property. The Board finds that the appellant's comparable #4 sold in July 2003 which is a dated sale and is an outlier given the subject's January 1, 2016 assessment date. Therefore, the Board gives no weight to this sale. The remaining comparables submitted by both parties have sale dates ranging between January 2013 and June 2014 which are dated when compared to the subject's January 1, 2016 assessment date and thus are less indicative of the subject's market value as of the assessment date. Therefore, the Board gives reduced weight to these remaining comparables. Nevertheless, the Board finds these comparables have varying degree of similarity to the subject in location, dwelling size, age, design and features. These comparables sold for prices ranging from \$117,000 to \$183,000 or from \$58.79 to \$81.80 per square foot of living area, including land. The subject's assessment reflects a market value of \$133,151 or \$79.26 per square foot of living area, including land, which falls within the range established by the most similar comparable sales in this record. After considering adjustments to the comparables for differences when compared to the subject, the Board finds that the appellant did not demonstrate by a preponderance of the evidence that the subject was overvalued. Therefore, the Board finds that the subject's estimated market value as reflected by its assessment is supported. Based on this record, the Board finds that no reduction in the subject's assessment is justified on grounds of overvaluation.

The appellant also argued assessment inequity as an alternative basis of the appeal. The appellant contested both the subject's land and improvement assessments. When unequal treatment in the assessment process is the basis of the appeal, the inequity of the assessments must be proved 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 Board finds the appellant failed to meet this burden of proof.

With regard to the assessment inequity argument, the parties submitted the same nine comparables for the Board's consideration. The comparables have improvement assessments ranging from \$32,364 to \$54,500 or from \$15.82 to \$23.56 per square foot of living area. The subject property has an improvement assessment of \$32,036 or \$19.07 per square foot of living area, which falls below the range established by the most similar assessment comparables contained in the record on an overall basis and within the range on a per square foot basis. After considering adjustments to the comparables for differences when compared to the subject among these similar tri-level dwellings the Board finds the subject's improvement assessment is justified. Therefore, no reduction in the subject's improvement assessment is warranted on grounds of lack of assessment equity.

With respect to the subject's land assessment, the parties again relied on the same nine comparables. The appellant did not disclose his comparables' site sizes making it impossible to calculate the price per square footage of the land area, but the appellant did report that all of the

land assessments were identical at \$12,250 each. Therefore, the Board gave little weight to the appellants comparables for the land assessment argument. The comparables submitted by the board of review also had land assessment of either \$12,250 or \$12,850 or from \$1.19 to \$1.62 per square foot of land area. The subject's land assessment of \$12,250 or \$1.46 per square foot of land area falls within the range of the best land comparables contained in the record. Therefore, no reduction in the subject's land assessment is warranted on grounds of a lack of assessment uniformity.

Finally, as to the appellant's argument based on recent sale, the only evidence contained in the record with regard to the subject's sale is the grid analysis in which the subject was reported to have sold in March 2004 for a price of \$159,700 or \$95.00 per square foot of living area, including land. This sale is dated and is not proximate to the subject's January 1, 2016 assessment date and thus cannot be deemed reflective of market value twelve years after its purchase. Finally, the Board notes that the subject's dated sale price is higher than the property's estimated market value based on its assessment of \$133,151. In conclusion, the Board finds a reduction in the subject's assessment is not justified on the grounds of a recent sale price.

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

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

APPELLANT

Richard Phares
7011 Riley Drive
Joliet, IL 60431

COUNTY

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