



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

APPELLANT: Andrew Davey
DOCKET NO.: 16-00325.001-R-1
PARCEL NO.: 16-05-02-107-024-0000

The parties of record before the Property Tax Appeal Board are Andrew Davey, the appellant, by attorney Jerri K. Bush, Attorney at Law 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: \$21,229
IMPR.: \$127,111
TOTAL: \$148,340

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 brick exterior construction with 4,326 square feet of living area. The dwelling was constructed in 1992. Features of the home include an unfinished basement, central air conditioning, a fireplace and a 721 square foot attached garage. The property has a 19,880 square foot site and is located in Homer Glen, Homer Township, Will County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on three comparable sales located from .13 of a mile to 1.04 miles from the subject property. The comparables are described as two-story dwellings of brick exterior construction ranging in size from 3,907 to 4,567 square feet of living area. The dwellings were constructed from 1988 to 1995. Each comparable has an unfinished basement, central air conditioning, a fireplace and a garage ranging in size from 701 to 822 square feet of building area. The comparables have sites ranging in size from 13,545 to 48,352 square feet of

land area. The comparables sold from August 2015 to April 2016 for prices ranging from \$350,000 to \$415,000 or from \$76.64 to \$104.56 per square foot of living area, including land. Based on this evidence, the appellants requested a reduction in the subject's total assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$153,229. The subject's assessment reflects a market value of \$460,701 or \$106.50 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 the subject's assessment, the board of review submitted information on three comparable sales, one of which was also submitted by the appellant. The board of review comparable #2 is the same property as appellant's comparable #2. The comparables are located within .54 of a mile from the subject. The comparables are improved with two-story dwellings of brick, stucco and stone or frame and brick exterior construction ranging in size from 3,955 to 4,603 square feet of living area. The dwellings were constructed from 1987 to 2003. Each comparable has an unfinished basement, central air conditioning, one or two fireplaces and a garage ranging in size from 701 to 1,022 square feet of building area. The comparables have sites ranging in size from 13,545 to 15,140 square feet of land area. The comparables sold from September 2015 to June 2016 for prices ranging from \$400,000 to \$670,000 or from \$101.14 to \$145.56 per square foot of living area, including land.

The board of review submitted a memo from the township assessor's office arguing that appellant's comparable #3 is located in a superior neighborhood than subject. Based on this evidence, the board of review requested that the subject property's assessment be confirmed.

In rebuttal, the appellant submitted multiple listing sheets for the board of review comparables.

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 the parties submitted five comparable sales for consideration which includes one common comparable. The Board gave less weight to the appellant's comparables #3 due to its location in a different neighborhood that is over a mile from the subject. The Board also gave less weight to the board of review comparable #1 based on its dissimilar age when compared to the subject.

The Board finds the best evidence of market value to be the remaining comparables submitted both both parties which includes one common comparable. These three comparables are most similar to the subject in location, design, age and most features and sold from November 2015 to June 2016 for prices ranging from \$340,000 to \$415,000 or from \$76.46 to \$104.56 per square

foot living area, including land. The subject's assessment reflects an estimated market value of \$460,701 or \$106.50 per square foot of living area, including land, which falls above the range established by the best comparable sales contained in the record. Therefore, after considering 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 overvalued. Based on this record the Board finds the appellant demonstrated by a preponderance of the evidence that the subject was overvalued and 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: May 21, 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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