



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

APPELLANT: Susan McGee  
DOCKET NO.: 16-00429.001-R-1  
PARCEL NO.: 11-04-24-318-026-0000

The parties of record before the Property Tax Appeal Board are Susan McGee, the appellant, by Dennis D. Koonce, Attorney at Law in Frankfort; 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:** \$16,897  
**IMPR.:** \$49,525  
**TOTAL:** \$66,422

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 multi-level dwelling of frame and masonry exterior construction with 2,208 square feet of living area. The dwelling was constructed in 1967. Features of the home include central air conditioning, a fireplace and a 576 square foot garage. The property is located in Lockport, Lockport Township, Will County.

The appellants' appeal is based on overvaluation. In support of this argument the submitted evidence disclosing the subject property was purchased on April 10, 2015 for a price of \$91,000. The appellants completed Section IV–Recent Sale Data of the appeal petition reporting that the subject property was purchased from Secretary of Veterans Affairs (VA), the parties to the transaction were not related and the property was advertised by a realtor through the Multiple Listing Service. Additionally, the Multiple Listing Sheet submitted by the appellant indicated the subject property was listed on the market for 15 days. A copy of the Settlement Statement reflects the purchase price, date of sale and the distribution of broker's fees to two entities.

Based on this evidence, the appellant requested a reduction in the subject's assessment to reflect the purchase price.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$66,422. The subject's assessment reflects a market value of \$199,705 or \$90.45 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 submitted information on four comparable sales located in same neighborhood as the subject. The comparables consist of multi-level dwellings of frame or frame and masonry exterior construction ranging in size from 1,608 to 2,340 square feet of living area. The comparables were built from 1960 to 1972. Three comparables have a basement, central air conditioning and a fireplace. Each comparable has a garage ranging in size from 336 to 960 square feet of building area. The comparables sold from September 2015 to September 2016 for prices ranging from \$189,000 to \$243,000 or from \$87.61 to \$117.54 per square foot of living area, including land. In addition, property record cards and PTAX-203 Illinois Real Estate Transfer Declarations were submitted by the board of review for their comparable sales. Based on the foregoing evidence, the board of review requested confirmation of the subject's assessment.

### **Conclusion of Law**

The appellants contend 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 appellants did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The Board finds the evidence disclosed that the appellant purchased the subject property on April 10, 2015 for a price of \$91,000 from The Secretary of Veterans Affairs (VA). The appellant provided evidence demonstrating the sale had the elements of an arm's length transaction. The appellant completed Section IV - Recent Sale Data of the appeal disclosing the parties to the transaction were not related, the property was sold using a Realtor, the property had been advertised on the open market with the Multiple Listing Service and it had been on the market for 15 days. In further support of the transaction the appellants submitted a copy of the settlement statement and multiple listing sheet. The Board finds, however, the fact the property was listed for \$60,500 and subsequently sold in 15 days by the VA for \$91,000 calls into question whether the purchase price is reflective of fair cash value. The Board finds the board of review provided four sales similar to the subject property in location, age and most features with the exception that three comparables have basements. These properties sold from September 2015 to September 2016 for prices ranging from \$189,000 to \$243,000 or from \$87.61 to \$117.54 per square foot of living area, including land. The Board finds these sales demonstrate the subject's purchase price of \$91,000 or \$41.21 per square foot of living area, land included, is not representative of fair cash value. The Board finds that the subject's assessment reflecting

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market value of \$199,705 or \$90.45 per square foot of living area, including land, is supported after considering the sales provided by the board of review.

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.

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Chairman



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Member



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Member

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Member



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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



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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

Susan McGee, by attorney:  
Dennis D. Koonce  
Attorney at Law  
11255 Patrick Court  
Frankfort, IL 60423

COUNTY

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