



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

APPELLANT: Linda Bosack  
DOCKET NO.: 16-00469.001-R-1  
PARCEL NO.: 19-09-25-101-003-0000

The parties of record before the Property Tax Appeal Board are Linda Bosack, the appellant, by attorney John P. Fitzgerald of Fitzgerald Law Group, P.C. in Burr Ridge; 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:** \$46,482  
**IMPR.:** \$69,928  
**TOTAL:** \$116,410

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 3,938 square feet of living area. The dwelling was constructed in 1975. Features of the home include a full basement with finished area, central air conditioning, a fireplace and a three-car attached garage.<sup>1</sup> In addition, the subject property also has a 989 square foot in-ground swimming pool with a 1,421 square foot pool enclosure. The property has a 29,556 square foot site<sup>2</sup> with the rear of the site adjacent to Prestwick Country Club and is located in Frankfort, Frankfort Township, Will County.

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<sup>1</sup> The Board finds the best evidence of the subject's dwelling features are found in the appraisal report submitted by the appellant. The appraisers observed the interior and exterior of the improvements as of August 23, 2016.

<sup>2</sup> The parties differ slightly as to the size of the subject's site. The Board finds the small discrepancy will not impact the Board's decision in this appeal.

The appellant contends overvaluation as the basis of the appeal. In support of this argument, the appellant submitted a restricted use appraisal report prepared by John T. Setina, III, a state certified general residential appraiser and Thomas W. Grogan, a state certified real estate appraiser. In estimating the market value of the subject property, the appraiser developed the sales comparison approach to value.

Under the sales comparison approach to value, the appraiser utilized five comparable sales located in Frankfort adjacent to the Prestwick County Club. The parcels range in size from 31,838 to 56,537 square feet of land area and have been improved with two-story, single-family dwellings that were constructed from 1969 to 1977. The homes range in size from 4,338 to 5,630 square feet of living area. The comparables each have a two-car to three-car garage. In addition, four comparables have basements with finished areas and four comparables have two to four fireplaces. The comparables sold from November 2014 to July 2016 for prices ranging from \$189,000 to \$447,000 or from \$42.82 to \$103.04 per square foot of living area, including land. The appraiser made adjustments to the comparables for differences in dwelling size, age, features and land area. Based on the data the appraiser estimated the subject had an estimated market value of \$350,000 as of January 1, 2016.

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

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$164,598. The subject's assessment reflects a market value of \$494,883 or \$125.67 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 board of review submitted a letter from the Frankfort Township Assessor's Office along with additional data. The assessor critiqued the comparable sales in the appellant's appraisal.

In support of its contention of the correct assessment of the subject property, the board of review provided information on four comparable sales located in the same neighborhood code as the subject property as defined by the township assessor. The comparables are improved with two-story dwellings of frame or brick exterior construction ranging in size from 2,334 to 3,932 square feet of living area. The dwellings range in age from 42 to 50 years old. The comparables feature basements, central air conditioning and garages ranging in size from 484 to 924 square feet of building area. The comparables have sites ranging in size from 25,970 to 46,857 square feet of land area. The comparables sold from November 2014 to August 2015 for prices ranging from \$300,000 to \$530,000 or from \$122.75 to \$137.10 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 the best evidence of market value in this record is the appraisal of the subject property submitted by the appellant. The appraiser developed the sales comparison approach to value using five comparable sales, with varying degrees of similarity to the subject property. The appraiser adjusted the comparables for differences from the subject property, which appeared reasonable, and arrived at an estimated market value of \$350,000. The subject's assessment reflects a market value of \$494,883, which is greater than the appraised value. The Board finds the appraiser's conclusion of value appears credible, logical and reasonable in light of the sales within the report. Based on this record, the Board finds the subject property had a market value of \$350,000 as of the assessment date at issue. The Board gave less weight to the board of review comparables #1, #3 and #4 due to their dissimilar dwelling sizes. The Board also gave less weight to board of review comparable #2 due to it significantly larger site size. Since market value has been established the 2016 three-year average median level of assessments for Will County of 33.26% as determined by the Illinois Department of Revenue shall apply. (86 Ill.Admin.Code

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: July 16, 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

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