



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

APPELLANTS: Victor D. & Patricia Zack
DOCKET NO.: 16-00808.001-R-1
PARCEL NO.: 11-04-04-101-046-0000

The parties of record before the Property Tax Appeal Board are Victor D. & Patricia Zack, the appellants, by attorney Michael R. Davies of Ryan Law LLP 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: \$16,504
IMPR.: \$44,124
TOTAL: \$60,628

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellants 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 Hawthorne model split-level dwelling of part brick and part frame exterior construction with 1,870 square feet of living area.¹ The dwelling was constructed in 1994. Features of the home include a partial unfinished basement, central air conditioning and a 460 square foot garage. The property has a 6,201 square foot site² and is located in Romeoville, Lockport Township, Will County.

The appellants submitted evidence before the Property Tax Appeal Board claiming overvaluation as the basis of the appeal. In support of the overvaluation claim, the appellants submitted limited

¹ The parties differ slightly as to the size of the subject's dwelling. The Board finds the discrepancy will not impact the Board's decision in this appeal.

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

descriptive information for four comparable properties. The appellants did not disclose the comparables' proximity to the subject, exterior construction and foundation type. The comparables consist of three, two-story dwellings. The appellants failed to disclose the design of the remaining comparable. The dwellings were built from 1965 to 1995. The comparables range in size from 1,628 to 2,051 square feet of living area. Three comparables have central air conditioning and one comparable has a fireplace. The comparables each have a garage ranging in size from 288 to 446 square feet of building area. The comparables have site sizes ranging from 5,904 to 9,095 square feet of land area. The comparables sold from December 2015 to April 2016 for prices ranging from \$150,000 to \$171,000 or from \$83.37 to \$92.14 per square foot of living area, land included. Based on this evidence, the appellants 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 \$62,617. The subject's assessment reflects a market value of \$188,265 or \$100.68 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 memorandum purported to be from the Lockport Township Assessor's Office along with additional data. The assessor asserts the appellants' grid analysis is incomplete and has incorrect information. The assessor provided a copy of the appellants' grid analysis that included corrections and the missing data the appellants' attorney failed to provide. The assessor claims two of the comparables are located in DuPage Township unlike the subject that is located in Lockport Township. The assessor also claims comparable #2 is a one-story dwelling unlike the subject and comparable #3 is the same Hawthorne model as the subject. The assessor submitted copies of the subject's and comparables' property record cards and the PTAX-203 Illinois Real Estate Transfer Declarations pertaining to the sales of the appellants' comparables #2 and #3. The assessor stands on the evidence that was provided to the board of review.

The board of review did not provide any additional evidence to support its contention of the correct 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 met this burden of proof and a reduction in the subject's assessment is warranted.

The Board finds the only evidence of market value to be the four comparables submitted by the appellants. The board gave less weight to the appellants' comparables #1 and #4 due to their distant locations outside of the township in relation to the subject property. Moreover, they are dissimilar in age when compared to the subject.

The Board finds the best evidence of market value to be the remaining two comparables submitted by the appellants. These comparables are most similar to the subject in location, size, age and features. These comparables sold in December 2015 and March 2016 for prices of \$165,000 and \$171,000 or for \$81.66 and \$88.47 per square foot of living area, including land. The subject's assessment reflects a market value of \$188,265 or \$100.68 per square foot of living area, including land, which is greater than the two most similar comparable sales in this record. After considering adjustments to the comparable sales for differences when compared to the subject, the Board finds a reduction in the subject's estimated market value is warranted commensurate with the appellants' request.

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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