



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

APPELLANT: Singal Pawan K Raj R
DOCKET NO.: 16-00833.001-R-1
PARCEL NO.: 12-02-17-207-013-0000

The parties of record before the Property Tax Appeal Board are Singal Pawan K Raj R, the appellant, by attorney Michael R. Davies, of the Law Offices of Michael R. Davies, Ltd. in Oak Lawn; 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: \$24,200
IMPR.: \$79,000
TOTAL: \$103,200

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 single-family dwelling of unspecified exterior construction with 3,149 square feet of living area. The dwelling was constructed in 2005. Features of the home include a full unfinished basement, central air conditioning, a fireplace and a garage with 600 square feet of building area. The property has a 10,274 square foot site and is located in Bolingbrook, DuPage Township, Will County.

The appellant submitted evidence before the Property Tax Appeal Board claiming overvaluation as the basis of the appeal. The appellant did not challenge the subject's land assessment. In support of this argument, the appellant submitted information on four comparable sales with various degrees of similarity to the subject. The comparables' proximity to the subject was not disclosed. The comparables are described as two-story single-family dwellings of undisclosed exterior construction with either 2,889 or 3,149 square feet of living area. The dwellings were

constructed in 2004 or 2005. Features of the comparables include full or partial basements with three comparables having a finished area. All dwellings have central air conditioning, three comparables have a fireplace and each comparable has a garage containing either 451 or 600 square feet of building area. The properties have sites ranging in size from 8,654 to 9,849 square feet of land area. The comparables sold from December 2015 to May 2016 for prices ranging from \$235,000 to \$337,000 or from \$74.63 to \$107.02 per square foot of living area, including land. Based on this evidence, the appellant 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 \$103,200. The subject's assessment reflects a market value of \$310,283 or \$98.53 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, two of which are located in the same subdivision as the subject as defined by the local assessor. The comparables are improved with two-story single-family dwellings of undisclosed exterior construction ranging in size from 3,149 to 3,686 square feet of living area. The dwellings were constructed from 2002 to 2005. The comparables have a full basement one of which has a finished area. Other features include central air-conditioning, one comparable has a fireplace and each comparable has a garage ranging in size from 597 to 656 square feet of building area. The comparables have sites ranging in size from 9,009 to 10,529 square feet of land area. The comparables sold from July 2013 to March 2016 for prices ranging from \$300,000 to \$362,000 or from \$94.09 to \$106.50 per square foot of living area, including land. The board of review submitted property record cards for the subject and their comparable sales along a brief contending that the appellant's own comparables support the subject's assessment. Based on this evidence, the board of review requested a 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 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 eight suggested sale comparables with various degrees of similarity to the subject property. The Board gave less weight to board of review comparable #1 based on its July 2013 sale which is dated and thus less indicative of the market value as of the subject's January 1, 2016 assessment date.

The Board finds the best evidence of market value in the record to be the comparable sales submitted by the appellant along with board of review comparables #2 through #4. These comparables were most similar to the subject in design, size, features, age and land area. These

properties also sold more proximate in time to the assessment date at issue. The comparables sold for prices ranging from \$235,000 to \$362,000 or from \$74.63 to \$107.02 per square foot of living area, including land. The subject's assessment reflects a market value of \$310,283 or \$98.53 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 in size and features 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 the subject's assessment is reflective of market value and a reduction in the subject's assessment is not 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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