



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

APPELLANT: Richard Davis  
DOCKET NO.: 16-00885.001-R-1  
PARCEL NO.: 11-04-24-402-025-0000

The parties of record before the Property Tax Appeal Board are Richard Davis, the appellant, 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 **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:** \$17,916  
**IMPR.:** \$55,272  
**TOTAL:** \$73,188

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 one-story single-family dwelling of frame and masonry exterior construction with 2,100 square feet of living area.<sup>1</sup> The dwelling was constructed in 1980. Features of the home include an unfinished basement and a garage containing 460 square feet of building area. The property is situated on a 9,120-square foot site and is located in Lockport, Lockport Township, Will County.

The appellant's appeal is based on overvaluation. In support of this argument, the appellant partially completed a grid analysis on four comparable sales of undisclosed proximity to the subject. While the appellant was requested to provide additional information to complete the

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<sup>1</sup> The appellant submitted very limited descriptive information of the subject property and the four comparable sales. The description of the subject along with the appellant's comparables was completed and submitted by the board of review.

appeal, by letter dated November 27, 2017 by the Property Tax Appeal Board, the appeal was accepted and the board of review was simultaneously, but separately, notified of its duty to respond to the appeal within 90 days.

Appellant's four comparable sales are reported to be located in a different subdivision from the subject and one comparable is located in a different township. The comparables are improved with one-story or two-story single-family dwellings of frame and masonry construction ranging in size from 1,344 to 1,974 square feet of living area. The dwellings were constructed from 1959 to 2005. Features of the comparables include partial, unfinished basements, three comparables have central air conditioning, two comparables have a fireplace and three comparables have a garage ranging in size from 400 to 598 square feet of building area. The comparables sold between January and June 2016 for prices ranging from \$199,000 to \$245,000 or from \$113.98 to \$148.31 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 final total assessment for the subject of \$73,188. The subject's assessment reflects a market value of \$220,048 or \$104.78 per square foot of living area, land included, when using the 2016 three-year average median level of assessments of 33.26% as determined by the Illinois Department of Revenue.

Initially in response to the appeal, the board of review requested dismissal of the appeal since the appellant failed to comply with the Property Tax Appeal Board's request for additional information. In addition, the board of review submitted a narrative prepared by the Lockport Township Assessor contending that the appellant's own comparable sales support the subject's assessment.

In support of its contention of the correct assessment, the board of review submitted a completed grid analysis for the subject property as well as three of the four appellant's sale comparables. The fourth comparable sale is located in a different township from the subject and there is no descriptive information provided other than the sale date, sale amount and lot size. The board of review also submitted property record cards and PTAX-203 Real Estate Transfer Declaration forms relating to the subject's sale as well as three of the four aforementioned comparable sales. 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 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 the same four suggested sale comparables with some degrees of similarity to the subject property. The Board gave no weight to comparable #3 due to its lack of descriptive information about the dwelling to allow the

Property Tax Appeal Board to conduct a meaningful comparative analysis of this sale to the subject property.

The Board finds the only evidence of market value in the record to be the three remaining comparable sales submitted by the appellant. Notwithstanding that these three comparables are not particularly similar to the subject in many aspects, the Board shall make a determination of the subject's correct assessment regardless of the quality of the evidence. Comparable #2 has a dissimilar two-story design and superior central air conditioning which requires a downward adjustment, while comparables #1 and #4 are smaller in size and require an upward adjustment. Furthermore, all comparables are outside the subject's neighborhood code. These three comparables sold from April to June 2016 for prices ranging from \$199,000 to \$245,000 or from \$113.98 to \$148.31 per square foot of living area, including land. The subject's assessment reflects a market value of \$220,048 or \$104.78 per square foot of living area, land included, which falls within the range established by the only comparable sales in this record. After considering adjustments to the comparables for differences in size, location, age, design 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 and a reduction in the subject's assessment is not warranted.

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: August 20, 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

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