



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

APPELLANT: Igor Kourinov
DOCKET NO.: 16-01015.001-R-1
PARCEL NO.: 07-01-28-207-033-000

The parties of record before the Property Tax Appeal Board are Igor Kourinov, the appellant; 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: \$25,906
IMPR.: \$51,293
TOTAL: \$77,199

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 frame exterior construction with 1,856 square feet of living area. The dwelling was constructed in 2003. Features of the home include an unfinished basement, central air conditioning, a fireplace and a garage containing 420 square feet of building area. The property has a 13,272-square foot site and is located in Plainfield, Wheatland Township, Will County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument, the appellant submitted information on four comparable sales reported to be located less than one-half mile from the subject property. The comparables consist of two-story single-family dwellings of frame and vinyl exterior construction ranging in size from 1,770 to 2,408 square feet of living area. The comparables were each 14 years of age and feature an unfinished basement, central air conditioning, a fireplace and a garage ranging in size from 400 to 600 square feet of building area. Two comparables have site sizes of 8,978 and 12,740; the other two

comparables did not have their site sizes disclosed.¹ The comparables sold from December 2013 to October 2015 for prices ranging from \$215,000 to \$245,000 or from \$89.29 to \$125.42 per square foot of living area, including land. The appellant also submitted a brief contending that there have been no improvements to the property since its purchase in May 2004 and that the subject property lacks any upgraded features or amenities which are common to the other homes in the subdivision. 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 \$77,199. The subject's assessment reflects a market value of \$232,108 or \$125.06 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 within .09 of a mile from the subject property. Two comparables submitted by board of review were also submitted by the appellant. The comparables are described as two-story single-family dwellings of frame exterior construction ranging in size from 1,770 to 2,178 square feet of living area. The comparables were built in 2000 or 2002. Each comparable features an unfinished basement, central air conditioning, three comparables have a fireplace and they each have a garage ranging in size from 400 to 600 square feet of building area. The comparables have site sizes ranging in size from 8,505 to 13,272 square feet of land area. The comparables sold from September 2014 to March 2016 for prices ranging from \$222,000 to \$248,500 or from \$112.49 to \$125.42 per square foot of living area, including land. The board of review also submitted property record cards for the subject property and the comparables in addition to a brief contesting the similarity of three of the appellant's comparables compared to the subject. 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 six suggested sale comparables with various degrees of similarity to the subject property. Two were common comparables submitted by both parties. The Board gave less weight to appellant's comparable #2 and #4 due to their larger size of living area when compared to the subject and location outside the subject's neighborhood, respectively. The Board finds the best evidence of market value to be board of review comparables #1 and #2 in addition to board of review comparable #3/appellant's comparable #1, and board of review comparable #4/appellant's comparable #3.

¹ The site sizes for comparables #1 and #3 were gleaned from information provided by board of review as these were common comparables.

The Board finds these comparables are most similar to the subject in location, site size, dwelling size, age, design and features. The Board finds that these comparables (with the exception of board of review comparable #1) have somewhat dated sale dates and, therefore, require appropriate adjustments. These most similar comparables sold for prices ranging from \$222,000 to \$248,500 or from \$112.49 to \$125.42 per square foot of living area, including land. The subject's assessment reflects a market value of \$232,108 or \$125.06 per square foot of living area, including land, which is within the range established by the most similar comparable sales in this record. After considering appropriate adjustments to the comparables 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 evidence the Board finds a reduction in the subject's assessment 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.

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: June 18, 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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