



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

APPELLANT: William & Michele Cihon
DOCKET NO.: 16-01089.001-R-1
PARCEL NO.: 06-03-35-452-005-0000

The parties of record before the Property Tax Appeal Board are William & Michele Cihon, the appellants, by Jessica Hill-Magiera, Attorney at Law in Lake Zurich; 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: \$12,750
IMPR.: \$46,391
TOTAL: \$59,141

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 one-story single-family dwelling of frame exterior construction with 1,931 square feet of living area.¹ The dwelling was constructed in 1990. Features of the home include a full unfinished basement, central air conditioning, a fireplace and a 440-square foot attached garage. The property has a 15,200-square foot site and is located in Joliet, Plainfield Township, Will County.

The appellants submitted evidence before the Property Tax Appeal Board claiming overvaluation as the basis of the appeal. In support of this argument, the appellants submitted information on six comparable sales located from .23 to .69 of a mile from the subject property. The

¹ The parties differ as to the subject's dwelling size. The Board finds that the best evidence of dwelling size is from the property record card submitted by the board of review.

comparables are described as one-story single-family dwellings of frame exterior construction² ranging in size from 1,196 to 1,484 square feet of living area. The dwellings were constructed from 1981 to 1991. Features of the comparables include full basements, five comparables have central air conditioning, and each comparable has a garage ranging in size from 440 to 576 square feet of building area. The properties' site sizes were not disclosed. The comparables sold from April 2015 to January 2016 for prices ranging from \$141,000 to \$187,500 or from \$95.01 to \$129.87 per square foot of living area including land. Based on this evidence, the appellants 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 \$59,141. The subject's assessment reflects a market value of \$177,814 or \$92.08 per square foot of living area including land when applying 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 the subject's assessment, the board of review submitted information on six comparable sales. The comparable properties are located within 2.2 miles from the subject property. The comparables are improved with Split-level or one-story single-family dwellings of frame exterior construction that range in size from 1,420 to 2,016 square feet of living area. The dwellings range in age from 20 to 27 years old. Four comparables feature a full or partial basement; each comparable has central air conditioning; one comparable has a fireplace and four comparables have a garage ranging in size from 400 to 1,176 square feet of building area. The properties have sites ranging in size from 9,400 to 20,000 square feet of land area. The comparables #1 through #5 sold from May 2015 to June 2016 for prices ranging from \$156,000 to \$230,000 or from \$102.63 to \$114.09 per square foot of living area including land. No date of sale was reported for comparable #6 which sold for \$153,000 or \$107.75 per square foot of living area, including land. The board of review also submitted a brief prepared by the township assessor's office critiquing the appellants' comparables and reporting there were no sales of one-story homes in the subject's subdivision. Based on this evidence, the board of review requested that the subject property's assessment be confirmed.

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 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 twelve suggested sale comparables with various degrees of similarity to the subject property. The Board gave less weight to appellants' comparable #1, #2 and #4 due to their significantly smaller size when compared to the actual size of the subject of 1,931 square feet of living area. The Board gave

² The information regarding the exterior construction of the appellants' comparables was gleaned from the property record cards submitted by the board of review.

less weight to board of review comparables #1 and #2 due to lacking a basement and having a dissimilar design when compared to the subject. The Board also gave reduced weight to board of review comparables #4 and #5 for lacking a garage, unlike the subject and #6 due to lack of a sale date.

The Board finds the best evidence of market value to be appellants' comparable sales #3, #5 and #6, along with board of review comparable #3. The Board finds these four comparables are most similar to the subject in dwelling size, age, design and features. These comparables sold between April 2015 and June 2016 for prices ranging from \$141,000 to \$230,000 or from \$95.01 to \$114.09 per square foot of living area, including land. The subject's assessment reflects a market value of \$177,814 or \$92.08 per square foot of living area, including land, which falls within the range established by the most similar comparable sales in this record on an overall basis and below the range on a per square foot basis. After considering adjustments to the comparables for differences when compared to the subject, the Board finds that the appellants 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 that no reduction in the subject's assessment is 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: July 16, 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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