



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

APPELLANT: Ronald & Patricia Rainbolt
DOCKET NO.: 16-01111.001-R-1
PARCEL NO.: 14-12-19-203-016-0000

The parties of record before the Property Tax Appeal Board are Ronald and Patricia Rainbolt, the appellants, by attorney Jessica Hill-Magiera 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 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: \$17,250
IMPR.: \$57,500
TOTAL: \$74,750

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 two-story dwelling of frame construction with 2,700 square feet of living area. The dwelling was constructed in 2006. Features of the home include an unfinished basement, central air conditioning, and a three-car attached garage with 756 square feet of building area. The property has a 12,933 square foot site and is located in Manhattan, Manhattan Township, Will County.

The appellants contend overvaluation as the basis of the appeal. In support of this argument the appellants submitted information on six comparable sales improved with two-story dwellings that range in size from 2,445 to 2,762 square feet of living area. The dwellings were built from 2003 to 2006. Each home has a full basement, central air conditioning and attached two-car garage with either 448 or 484 square feet of building area. Two comparables each have one fireplace. These properties are located within .76 or a mile from the subject property. The sales

occurred from May 2015 to June 2016 for prices ranging from \$167,000 to \$255,000 or from \$62.97 to \$93.58 per square foot of living area, land included. The appellants requested the subject's assessment be reduced to \$68,348.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$86,150. The subject's assessment reflects a market value of \$259,020 or \$95.93 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 identified by the township assessor improved with two-story dwellings of frame construction that range in size from 2,637 to 2,725 square feet of living area. The dwellings are either 11 or 13 years old. Each comparable has a basement, central air conditioning and a garage that range in size from 483 to 752 square feet of building area. One comparable has a fireplace. The sales occurred from June 2014 to June 2016 for prices ranging from \$254,000 to \$260,000 or from \$93.58 to \$96.32 per square foot of living area, including land. Board of review sale #3 was the same property as appellants' sale #6.

The board of review also submitted a narrative critiquing 20 comparables submitted by the appellants, however, this was not the evidence submitted to this Board by the appellants.

The board of review request the assessment be confirmed.

In rebuttal the appellants' counsel indicated the board of review is confusing the evidence for the board of review level appeal with the evidence submitted for the Property Tax Appeal Board. The appellant's counsel also argued board of review sales #1 and #4 occurred in 2014, which is too remote in time to establish market value as of January 1, 2016.

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 record contains nine comparable sales submitted by the parties to support their respective positions with one comparable being common to both parties. The Board gives less weight to board of review sales #1 and #4 as these properties sold in June 2014, not as proximate in time to the assessment date as the remaining sales in this record. The seven remaining sales were similar to the subject in location, style, size age and features. The sales occurred from March 2015 to June 2016 for prices ranging from \$167,000 to \$259,900 or from \$62.97 to \$96.15 per square foot of living area, land included. The subject's assessment reflects a market value of \$259,020 or \$95.93 per square foot of living area, including land, which is higher than all but one

comparable on an overall price basis and on a square foot basis. After considering the best sales in this record the Board finds a reduction in the subject's assessment is 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: September 17, 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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