



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

APPELLANT: Roger E. & Colleen M. Jage
DOCKET NO.: 16-01112.001-R-1
PARCEL NO.: 14-12-16-101-031-0000

The parties of record before the Property Tax Appeal Board are Roger E. and Colleen M. Jage, 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: \$15,750
IMPR.: \$70,750
TOTAL: \$86,500

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 is improved with a two-story dwelling of frame construction with 3,470 square feet of living area. The dwelling was constructed in 2008. Features of the home include a full basement, central air conditioning, one fireplace and a three-car attached garage with 848 square feet of building area. The property has an 11,979 square foot site and is located in Manhattan, Manhattan Township, Will County.

The appellants contend both overvaluation and assessment inequity as the bases of the appeal. In support of the overvaluation argument the appellants submitted information on five comparable sales improved with two-story dwellings that range in size from 2,916 to 3,650 square feet of living area. The dwellings were built from 2002 to 2007. Each comparable has a full basement, central air conditioning and a garage with 415 or 484 square feet of building area. Three comparables each have one fireplace. The sales occurred from April 2015 to May 2016 for

prices ranging from \$180,000 to \$280,000 or from \$51.62 to \$78.48 per square foot of living area, inclusive of the land. Based on this data the appellants requested the subject's total assessment be reduced to \$71,658.

With respect to the assessment inequity argument the appellants submitted ten comparables improved with two-story dwellings that range in size from 3,487 to 3,650 square feet of living area. The dwellings were built from 2005 to 2007. The appellants reported each comparable has a basement. These properties have improvement assessments ranging from \$66,600 to \$72,850 or from \$18.89 to \$19.99 per square foot of living area. Based on this evidence the appellants requested the subject's total assessment be reduced to \$81,315 with an improvement assessment of \$65,565 or \$18.89 per square foot of living area. Equity comparables #3, #9 and #10 were appellant's comparable sales #1, #3 and #2, respectively.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$95,500. The subject's assessment reflects a market value of \$287,132 or \$82.75 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. The subject property has an improvement assessment of \$79,750 or \$22.98 per square foot of living area.

In support of its contention of the correct assessment the board of review submitted information on eight comparable sales improved with six, two-story dwellings and two, part two-story and part one-story dwellings of frame and masonry construction that range in size from 2,445 to 3,476 square feet of living area. The dwellings were built from 2007 to 2015. Each comparable has an unfinished basement, seven comparables have central air conditioning, two comparables each have one fireplace and each property has an attached garage ranging in size from 484 to 936 square feet of building area. The sales occurred from September 2013 to March 2016 for prices ranging from \$281,744 to \$345,155 or from \$99.12 to \$125.20 per square foot of living area, including land.

The board of review comparables have improvement assessments ranging from \$73,900 to \$99,000 or from \$26.91 to \$34.05 per square foot of living area.

In rebuttal the board of review submitted a written narrative from the Manhattan Township Assessor asserting that the "ten comparables sales" supplied by the appellants should be rejected because all are located in the Brookstone Springs Special Service Area (SSA) Subdivision where each owner must accept the SSA lien on their property that is amortized over 30 years at 7% interest. The assessor contends this fact has an impact on sale prices in the subdivision.

The boards of review requested the assessed value be sustained.

In rebuttal the appellants' counsel critiqued the sales provided by the board of review and asserted the subject property is also located in an SSA. In support of this statement the appellants submitted a copy of a Tax Detail Inquiry for the subject property disclosing that the appellant's paid \$2,450.20 for the SSA lien in 2016. The appellants contend none of the board of review comparables are located in an SSA.

Conclusion of Law

The appellants contend in part 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 thirteen comparables sales provided by the parties to support their respective positions. The Board gives less weight to the comparables provided by the board of review. The Board finds board of review comparables #1, #2, #4, #5, #7 and #8 sold in 2014, not as proximate in time to the assessment date as the sales provided by the appellants. Additionally, board of review comparable sales #1, #2, #4, #5 #6 and #7 were younger than the subject property and appear to have been new at the time of their respective sales, which further detracts from the weight that can be given these sales. The Board further finds board of review comparable sales #2, #3, #4, #5, and #6 are dissimilar to the subject dwelling in size, undermining the weight that can be given these sales. As a final point, the appellants pointed out that none of the board of review comparables were located in an SSA, as is the subject property, which further diminishes the weight that can be given these properties.

The Board finds the best evidence of market value to be the comparables provided by the appellants. These properties are similar to the subject in age with varying degrees of similarity in features, sold proximate in time to the assessment date, and were also located in an SSA as is the subject property. These most similar comparables sold for prices ranging from \$180,000 to \$280,000 or from \$51.62 to \$78.48 per square foot of living area, including land. The subject's assessment reflects a market value of \$287,132 or \$82.75 per square foot of living area, including land, which is above the range established by the best comparable sales in this record. Based on this evidence the Board finds a reduction in the subject's assessment is justified to reflect a market value of approximately \$74.80 per square foot of living area, including land, or \$259,500, rounded.

The appellants also contend assessment inequity as the basis of the appeal. Taxpayers who object to an assessment on the basis of lack of uniformity bear the burden of proving the disparity of assessments by clear and convincing evidence. 86 Ill.Admin.Code 1910.63(e). After an analysis of the assessment data and consideration of the market value finding herein, the Board finds a further reduction in the subject's assessment based on assessment inequity 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: October 15, 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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