



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

APPELLANT: Michael & Barbara Cook
DOCKET NO.: 16-01114.001-R-1
PARCEL NO.: 14-12-01-301-005-0000

The parties of record before the Property Tax Appeal Board are Michael & Barbara Cook, 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 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: \$28,550
IMPR.: \$97,450
TOTAL: \$126,000

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 part two-story and part one-story dwelling of frame and masonry exterior construction with 2,806 square feet of living area. The dwelling was built in 2005 and features an unfinished basement, central air conditioning, a fireplace and a garage containing 861 square feet of building area. The property has a 108,900-square foot site and is located in Manhattan, Manhattan Township, Will County.

The appellants submitted evidence to the Property Tax Appeal Board claiming overvaluation and unequal treatment in the assessment process regarding the subject's improvement as the bases of the appeal. In support of the overvaluation argument, the appellants submitted information on four comparable properties located within .89 of a mile from the subject. Two of the appellants' comparables were also submitted by the board of review. The comparables are improved with two-story or part two-story and part one-story dwellings that range in size from 2,567 to 3,078

square feet of living area. The homes were built from 1996 to 2000. Features of the comparables include a basement, central air conditioning, a fireplace and a garage ranging in size from 388 to 740 square feet of building area. The comparables sold from July 2014 to October 2016 for prices ranging from \$293,645 to \$384,900 or from \$106.35 to \$133.47 per square foot of living area, including land.

In support of the claim of unequal treatment in the assessment process, the appellants submitted information on eight equity comparables located within one mile from the subject.¹ The comparables have an improvement assessment ranging from \$68,700 to \$104,000 or from \$26.33 to \$35.42 per square foot of living area. Based on this evidence, the appellants requested a reduction in the subject's overall assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$137,750. The subject's assessment reflects an estimated market value of \$414,161 or \$147.60 per square foot of living area, including land, when applying Will County's 2016 three-year average median level of assessment of 33.26% as determined by the Illinois Department of Revenue. The subject property has an improvement assessment of \$109,200 or \$38.92 per square foot of living area.

In support of its contention of the correct assessment, the board of review submitted information on four comparable sales, one of which is located in the same neighborhood code and the same subdivision as the subject property. The board of review comparable sales #1 and #4 are the same properties as appellants' comparables #2 and #4, respectively. The comparables are improved with two-story or part two-story and part one-story dwellings of frame or masonry exterior construction ranging in size from 2,847 to 3,078 square feet of living area. The dwellings are either 12 to 19 years old. The dwellings feature a basement, central air-conditioning, a fireplace and a garage ranging in size from 495 to 1,860 square feet of building area. The comparables have sites ranging in size from 60,125 to 108,900 square feet of land area. The comparables sold from July 2014 to October 2016 for prices ranging from \$370,000 to \$440,000 or from \$125.05 to \$146.81 per square foot of living area, including land.

The board of review also submitted information on six equity comparables, three of which are located within the same subdivision as the subject property. The equity comparables are improved with part two-story or part two-story and part one-story dwellings of frame, masonry or frame and masonry exterior construction ranging in size from 2,610 to 3,444 square feet of living area. The dwellings range in age from approximately 9 to 24 years old and feature a basement with one having a finished area. Each dwelling also has central air conditioning, one or two fireplaces and a garage ranging in size from 684 to 1,040 square feet of building area. The comparables have sites of either 108,900 or 125,017 and improvement assessments ranging from \$100,100 to \$147,550 or from \$35.13 to \$47.22 per square foot of living area.

The board of review submitted property record cards for the subject as well as its own comparable sales, equity comparables and appellants' equity comparables. The board of review

¹ The appellants' grid analysis does not contain any descriptive information regarding the equity comparables' neighborhood code, lot size, and most features. Therefore, the Board is unable to conduct a meaningful comparative analysis of the appellants' equity comparables.

also submitted a brief critiquing the appellants' equity comparables. Based on this evidence, the board of review requested confirmation of the subject's assessment.

In rebuttal, the appellants, through their attorney, noted that the board of review did not dispute the appellant's sale comparisons. In addition, the appellants argued that three of the four board of review sale comparisons support a reduction of the subject's assessment and the fourth is an old sale and should not be given much weight. Lastly, the appellants' attorney argued that using the median sale price per square foot of all comparable sales is the preferred way to determine market value.

Conclusion of Law

The appellants contend, in part, that 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 have met this burden of proof and a reduction in the subject's assessment is warranted.

The Board finds the parties submitted for the Board's consideration four suggested sale comparables with various degrees of similarity to the subject property. Two comparables were submitted by both parties. The Board gave less weight to the appellants' comparable #1 due to it appearing to be an outlier when compared to the remaining sales. The Board gave less weight to the appellants' and board of review comparable #4 along with board of review comparable sale #2 due to their sale dates in July and August 2014 being dated when compared to the subject's assessment date of January 1, 2016 and, therefore, less indicative of market value. The Board finds the best evidence of market value to be appellant's comparable sales #2/board of review comparable #1, appellant's comparable #3 and board of review comparable #3. The Board finds these three comparable sales to be most similar to the subject in location, dwelling size, age, design and features. These most similar comparables sold from March through October 2016 for prices ranging from \$340,000 to \$440,000 or from \$132.45 to \$146.81 per square foot of living area, including land.

The subject's assessment reflects a market value of \$414,161 or \$147.60 per square foot of living area, including land, which is above the range established by the most similar comparables in this record on a square foot basis. After considering adjustments to the comparables for differences in some features, the Board finds that the appellants demonstrated by a preponderance of the evidence that the subject was overvalued. Therefore, based on this record, the Board finds that a reduction in the subject's assessment is justified.

The taxpayers also contend assessment inequity as a basis of the appeal. When unequal treatment in the assessment process is the basis of the appeal, the inequity of the assessments must be proved by clear and convincing evidence. 86 Ill.Admin.Code §1910.63(e). Proof of unequal treatment in the assessment process should consist of documentation of the assessments for the assessment year in question of not less than three comparable properties showing the similarity, proximity and lack of distinguishing characteristics of the assessment comparables to the subject property. 86 Ill.Admin.Code §1910.65(b). The Board finds that after conducting an

analysis of the market value which resulted in a reduction on the basis of overvaluation, no further analysis of the equity argument is warranted and no further reduction on the basis of unequal assessment is justified.

The constitutional provision for uniformity of taxation and valuation does not require mathematical equality. The requirement is satisfied if the intent is evident to adjust the taxation burden with a reasonable degree of uniformity and if such is the effect of the statute enacted by the General Assembly establishing the method of assessing real property in its general operation. A practical uniformity, rather than an absolute one, is the test. Apex Motor Fuel Co. v. Barrett, 20 Ill. 2d 395 (1960). Although the comparables presented by the parties disclosed that properties located in the same general area are not assessed at identical levels, all that the constitution requires is a practical uniformity which appears to exist on the basis of the evidence.

Finally, the Property Tax Appeal Board gave no weight to the appellants' argument that the Board should adopt a standard practice of using the median sale price per square foot of living area, including land, of those comparables deemed best in determining fair market value because it is "more accurate." Contrary to this argument, the decision of the Property Tax Appeal Board must be based upon equity and the weight of evidence, not upon a simplistic statistical formula of using the median sale price per square foot of living area, including land, of those comparables determined to be most similar to the subject. (35 ILCS 200/16-185; Chrysler Corp. v. Property Tax Appeal Board, 69 Ill.App.3d 207 (2nd Dist. 1979); Mead v. Board of Review, 143 Ill.App.3d 1088 (2nd Dist. 1986); Ellsworth Grain Co. v. Property Tax Appeal Board, 172 Ill.App.3d 552 (4th Dist. 1988); Willow Hill Grain, Inc. v. Property Tax Appeal Board, 187 Ill.App.3d 9 (5th Dist. 1989)). Based upon the foregoing legal principles and contrary to the assertion of the appellants' counsel in the rebuttal brief, there is no indication that a "median sale price per square foot" is the fundamental or primary means to determine market value.

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



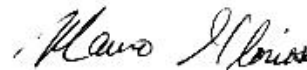
Member

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

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