



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

APPELLANT: Kenneth & Tammy Beville
DOCKET NO.: 16-01121.001-R-1
PARCEL NO.: 23-15-03-102-010-0000

The parties of record before the Property Tax Appeal Board are Kenneth & Tammy Beville, 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: \$13,727
IMPR.: \$47,138
TOTAL: \$60,865

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 dwelling of brick exterior construction with 2,337 square feet of living area. The dwelling was constructed in 1969. Features of the home include a partial basement, central air conditioning and a 545 square foot garage. The property has a 28,712 square foot site and is located in Crete, Crete Township, Will County.

The appellants submitted evidence before the Property Tax Appeal Board claiming overvaluation as the basis of the appeal. In support of the overvaluation claim, the appellants submitted information on three comparable properties located in the same neighborhood as the subject. The comparables consist of one-story dwellings of frame or brick exterior construction ranging in size from 2,229 to 2,558 square feet of above grade living area. Features of each comparable include a partial basement, central air conditioning, a fireplace and a garage ranging in size from 527 to 785 square feet. The dwellings were built in either 1969 or 1970 and have lot sizes

ranging from 21,275 to 29,703 square feet of land area.¹ The comparables sold from October 2014 to June 2016 for prices ranging from \$65,500 to \$149,900 or from \$29.39 to \$60.91 per square foot of living area, land included. Based on this evidence, the appellants 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 \$60,865. The subject's assessment reflects a market value of \$182,998 or \$78.30 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 response to the appellants' evidence, the board of review submitted a letter and grid analysis prepared by the township assessor of the appellants' comparables. The assessor argued that appellants' comparable #1 was a bank REO auction sale.

In support of the subject's assessment, the board of review submitted information on four comparable sales and a map depicting their locations. The comparables are improved with one-story dwellings of brick exterior construction that range in size from 1,730 to 2,669 square feet of living area. The dwellings were constructed from 1970 to 1989. Each comparable has either a full or partial basement, central air conditioning, a fireplace and a garage ranging in size from 523 to 1,013 square feet of building area. The comparables have sites ranging in size from 19,177 to 31,437 square feet of land area. The comparables sold from March to October 2016 for prices ranging from \$129,000 to \$203,000 or from \$59.95 to \$103.10 per square foot of living area, including land. 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 record contains seven suggested comparable sales for the Board's consideration. Less weight was given to appellants' comparable #1 as the evidence disclosed this was a bank owned (REO) property which calls into question whether the sale price was reflective of market value. The Board gave less weight to appellants' comparable #2 based on its October 2014 sale date which was less proximate in time to the subject's January 1, 2016 assessment date. The Board also gave less weight to board of review comparable #2 for its considerably smaller dwelling size and comparable #4 for its dissimilar age.

¹ Exterior construction and lot sizes for the appellant's comparables were drawn from evidence submitted by the board of review.

The Board finds the best evidence of market value to be appellants' comparable #3 and board of review comparables #1 and #3. These three comparables are more similar to the subject in dwelling size, age and most features. These comparables sold from June to October 2016 for prices ranging from \$149,900 to \$203,000 or from \$60.91 to \$103.10 per square foot of living area, including land. The subject's assessment reflects a market value of \$182,998 or \$78.30 per square foot of living area, including land, which falls within the range established by the best comparable sales in this record. After considering adjustments to the comparables for differences when compared to the subject, the Board finds the subject's estimated market value as reflected by its assessment is supported.

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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