



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

APPELLANT: Roy R. McGuire
DOCKET NO.: 16-01123.001-R-1
PARCEL NO.: 04-10-07-103-030-0000

The parties of record before the Property Tax Appeal Board are Roy R. McGuire, the appellant, 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: \$18,500
IMPR.: \$79,438
TOTAL: \$97,938

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellant 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 single-family dwelling of frame construction containing 2,276 square feet of living area. The dwelling was constructed in 1990. Features of the home include an unfinished basement with a full walkout, central air conditioning, a fireplace and a 484-square foot garage. The property is located in Minooka, Channahon Township, Will County.

The appellant submitted evidence before the Property Tax Appeal Board claiming overvaluation as the basis of the appeal. In support of this argument, the appellant submitted information on five comparable sales located within .82 of a mile from the subject property. The comparables are described as two-story single-family dwellings of frame construction ranging in size from 2,180 to 2,590 square feet of living area. The dwellings were constructed from 1988 to 2004. Each comparable has a basement with one having a full walkout design. Additional features include central air conditioning and a garage ranging in size from 440 to 744 square feet of

building area. Four comparables feature a fireplace. The comparables sold from May 2015 to December 2016 for prices ranging from \$155,000 to \$328,000 or from \$69.44 to \$126.64 per square foot of living area including land. Based on this evidence, the appellant 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 \$97,938. The subject's assessment reflects a market value of \$294,462 or \$129.38 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 five comparable sales located within the same neighborhood as the subject. The comparables are improved with two-story single-family dwellings of frame construction ranging in size from 1,930 to 2,494 square feet of living area. The dwellings were constructed from 1990 to 1993. The comparables feature a full walkout basement, central air-conditioning, one fireplace and a garage ranging in size from 462 to 675 square feet of building area. The comparables sold from June 2013 to May 2017 for prices ranging from \$285,000 to \$350,000 or from \$117.48 to \$170.32 per square foot of living area, including land. Based on this evidence, the board of review requested confirmation of the subject's assessment.

In rebuttal, the appellant's attorney argued that some of the board of review's comparables should be given less weight due to the sale dates being too remote in time or the comparables style and/or design being dissimilar when compared to the subject. The appellant's attorney also argued that the Property Tax Appeal Board should adopt a "more accurate fair market value determination" that considers a median sale price taking into account the most similar comparables, rather than a simplistic system of developing a range of sale prices per square foot of living area.

Conclusion of Law

The appellant contends 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 appellant did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

As an initial matter, the Property Tax Appeal Board gave no weight to the appellant's 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 appellant's counsel in the rebuttal brief, there is no indication that a "median sale price per square foot" is the fundamental or "more accurate" means to determine market value.

The Board finds the parties submitted for the Board's consideration a total of ten suggested sale comparables with various degrees of similarity to the subject property. The Board gave less weight to appellant's comparables #2 and #3 due to their older ages when compared to the subject. The Board also gave less weight to the appellant's comparable #1 which appears to be an outlier given its significantly smaller sale price in light of the remaining comparables. Moreover, appellant's comparable #1 lacks a full walkout basement unlike the subject. The Board gave less weight to board of review comparables #1, #3 and #4 due to their sale dates of June 2013, October 2013 and May 2017, respectively, being less proximate in time to the subject's assessment date of January 1, 2016 and thus less indicative of market value.

The Board finds the best evidence of market value to be the appellant's comparable sales #4 and #5, along with the board of review comparable sales #2 and #5. The Board finds that these comparables are most similar to the subject in dwelling size, age, design and features. These four comparables also sold most proximate in time to the subject's assessment date of January 1, 2016. These most similar comparables sold from May 2015 to December 2016 for prices ranging from \$275,000 to \$328,000 or from \$111.43 to \$168.39 per square foot of living area, including land. The subject's assessment reflects a market value of \$294,462 or \$129.38 per square foot of living area, land included, which falls within the range established by the most similar comparables in this record. After considering adjustments to the comparables for differences when compared to the subject, the Board finds that the appellant 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 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

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