



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

APPELLANT: Carol & Mark Danielson
DOCKET NO.: 16-01124.001-R-1
PARCEL NO.: 04-10-07-404-022-0000

The parties of record before the Property Tax Appeal Board are Carol & Mark Danielson, 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: \$21,950
IMPR.: \$93,130
TOTAL: \$115,080

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 masonry exterior construction with 3,766 square feet of living area. The dwelling was constructed in 1995. Features of the home include a full basement, central air conditioning, a fireplace and a 980 square foot garage. The property is located in Channahon, Channahon 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 with limited descriptive data. The comparables consist of two-story dwellings that range in size from 3,026 to 4,149 square feet of living area and are located between .79 of a mile to 1.27 miles from the subject property. The dwellings each feature a garage ranging in size from 299 to 690 square feet of building area. In addition, three comparables each have one fireplace. The comparables sold from March 2015 to April 2016 for prices ranging from \$229,900 to \$339,000 or from \$73.53 to \$91.77 per square

foot of living area, including land. 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 \$142,029. The subject's assessment reflects a market value of \$427,026 or \$113.39 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.

As to the appellants' submission, the board of review disclosed that the subject has a swimming pool and a shed.

In support of its contention of the correct assessment, the board of review submitted information on four comparable sales that are located in the subject's neighborhood as assigned by the township assessor. The comparables consist of two-story dwellings of frame exterior construction ranging in size from 2,138 to 2,434 square feet of living area. The dwellings were built from 1992 to 1999. Each comparable has a full basement, central air conditioning, a fireplace and a garage ranging in size from 440 to 1,104 square feet of building area. The comparables have sites ranging in size from .53 of an acre to 1.86 acres of land area. The comparables sold from January 2015 to June 2017 for prices ranging from \$234,000 to \$379,500 or from \$96.14 to \$163.44 per square foot of living area, including land. Based on this evidence, the board of review requested confirmation of the subject's assessment.

In written rebuttal, counsel for the appellant contended that the comparable sales presented by the assessor/board of review were not comparable to the subject due to dwellings that were between 35% to 43% smaller than the subject. In a rebuttal grid analysis, counsel reiterated the three best comparable sales presented as the appellants' comparables as #1, #2 and #3 in the record and contended the subject's assessment should be reduced.

Lastly in rebuttal, counsel argued that an analysis of raw sales prices per square foot "does not take into account the fundamental concept of using a median sale price/SF to determine market value." Counsel further argued that using a median sale price per square foot "is more accurate and should be standard practice for determining fair market value."

Conclusion of Law

As an initial matter, the Property Tax Appeal Board gave no weight to the appellants' counsel'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 appellants' counsel, there is no indication that a "median sale price per square foot" is the fundamental or primary means to determine market value.

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 ten comparable sales for the Board's consideration. The Board finds that neither party submitted comparables that were particularly similar to the subject, due to significant differences from the subject in dwelling size and/or features. The Board gave less weight to the appellants' comparable #6, along with board of review comparables #1, #2, #3 and #4 for their smaller dwelling sizes when compared to the subject. Additionally, board of review comparable #4 sold in June 2017 which is 18 months after the lien date at issue.

The Board finds the best evidence of market value to be the appellants' comparable sales #1 through #5. Despite that these comparables are superior to the subject in age and comparables #4 and #5 have superior English style basements when compared to the subject's standard basement, these five comparables are the most similar comparables in the record to the subject in location and dwelling size. These comparables sold from March 2015 to April 2016 for prices ranging from \$260,000 to \$339,000 or from \$73.53 to \$91.77 per square foot of living area, including land. The subject's assessment reflects an estimated market value of \$427,026 or \$113.39 per square foot of living area including land, which is greater in both overall value and a per square foot value established by the best comparable sales in the record. After considering adjustments to the comparables for differences when compared to the subject, including the swimming pool and shed which was not refuted by the appellants, the Board finds a reduction in the subject's estimated market value is warranted.

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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