



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

APPELLANT: Mark & Roberta Misicka
DOCKET NO.: 16-01125.001-R-1
PARCEL NO.: 04-10-07-103-033-0000

The parties of record before the Property Tax Appeal Board are Mark & Roberta Misicka, 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: \$ 18,500
IMPR.: \$ 84,606
TOTAL: \$103,106

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 frame construction with 2,494 square feet of living area. The dwelling was constructed in 1990. Features of the home include a full walkout-style basement, central air conditioning, a fireplace and an attached 528 square foot garage. The property has a .5-acre site and is located in Minooka, Channahon Township, Will County.

The appellants contend overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on six comparable sales located within .53 of a mile of the subject. The comparables consist of two-story dwellings that were built between 1988 and 2006. The homes range in size from 2,180 to 2,920 square feet of living area and feature full basements, one of which is walkout-style. Each home has central air conditioning and a garage ranging in size from 440 to 744 square feet of building area. Five of the comparable each have a

fireplace. The comparable properties sold between May 2015 and 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 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 \$112,185. The subject's assessment reflects a market value of \$337,297 or \$135.24 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 through the township assessor submitted information on four comparable sales located within a mile of the subject. The comparables consist of two-story frame dwellings that were built between 1990 and 1993. The homes range in size from 1,930 to 2,212 square feet of living area and feature full walkout-style basements, central air conditioning, a fireplace and a garage ranging in size from 462 to 675 square feet of building area. The comparable properties sold between October 2013 and May 2017 for prices ranging from \$285,000 to \$325,000 or from \$135.17 to \$170.32 per square foot of living area, including land.

Based on the foregoing evidence, the board of review requested confirmation of the subject's assessment.

In written rebuttal, as to the comparables presented by the board of review, the appellants critiqued comparables #2, #3 and #4 noting differences in size, design and/or date of sale. Counsel made further arguments on behalf of the appellants as to the manner in which comparable sales should be analyzed by the Property Tax Appeal Board under the preponderance of the evidence standard.

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 met this burden of proof and a reduction in the subject's assessment is warranted.

The parties submitted a total of ten comparable sales to support their respective positions before the Property Tax Appeal Board. The Board has given reduced weight to appellants' comparable #6 due to its substantially larger dwelling size when compared to the subject and to comparable sales #2 and #3 which appear to be outliers based on their substantially lower sales prices as compared to the remaining comparables in the record. The Board has also given reduced weight to board of review comparables #2, #3 and #4 due to smaller dwelling sizes when compared to the subject and the fact that the 2013 sale price of comparable #2 is remote in time to the valuation date at issue of January 1, 2016.

The Board finds the best evidence of market value to be appellants' comparable sales #1, #4 and #5 along with board of review comparable sale #1. These most similar comparables sold for prices ranging from \$230,000 to \$328,000 or from \$93.95 to \$135.17 per square foot of living area, including land. The subject's assessment reflects a market value of \$337,297 or \$135.24 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.

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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