



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

APPELLANT: Evelio Gamboa
DOCKET NO.: 16-01127.001-R-1
PARCEL NO.: 11-04-06-416-014-0000

The parties of record before the Property Tax Appeal Board are Evelio Gamboa, 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: \$15,681
IMPR.: \$53,177
TOTAL: \$68,858

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 dwelling of frame exterior construction with 2,377¹ square feet of living area. The dwelling was constructed in 1995 and features a full unfinished basement, central air conditioning, a fireplace and a 441 square foot garage. The property has a 6,146 square foot site and is located in Plainfield, Lockport Township, Will County.

The appellant submitted evidence before the Property Tax Appeal Board claiming both assessment inequity and overvaluation as the bases of the appeal. In support of the inequity claim, the appellant submitted a grid analysis with limited descriptive information of 12 assessment comparables that are located within .28 of a mile of the subject. The comparables consist of two-story dwellings ranging in size from 1,666 to 2,239 square feet of living area that

¹ The parties differ as to the dwelling size of the subject. The Property Tax Appeal Board finds the best evidence of dwelling size was presented by the board of review from the property record card which contained a schematic diagram and the calculations of the subject's size.

were built in either 1995 or 1998. Each comparable features a basement. The comparables have improvement assessments ranging from \$35,652 to \$55,206 or from \$21.11 to \$25.43 per square foot of living area.

In support of the overvaluation claim, the appellant submitted a grid analysis of seven comparable sales located from .27 of a mile to 1.49 miles from the subject property. The comparables consist of two-story dwellings ranging in size from 1,666 to 2,252 square feet of living area that were built from 1995 to 2002. The comparables feature a partial or full basement, central air conditioning and a garage ranging in size from 228 to 420 square feet of building area. In addition, three comparables each have a fireplace. The appellant's counsel did not disclose lot sizes. The comparables sold from June 2015 to November 2016 for prices ranging from \$128,500 to \$178,000 or from \$66.61 to \$97.00 per square foot of living area, including land. Based on this evidence, the appellant 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 \$68,858. The subject's assessment reflects a market value of \$207,029 or \$87.10 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. The subject property has an improvement assessment of \$53,177 or \$22.37 per square foot of living area.

With respect to the appellant's evidence, the board of review argued only one of the appellant's comparable sales is located in the subject's subdivision.

In support of its contention of the correct assessment, the board of review submitted information on three comparables located in the same neighborhood as the subject. The comparables consist of two-story dwellings of frame exterior construction ranging in size from 2,038 to 2,323 square feet of living area. The dwellings were built in 1995. Each comparable has a partial or full basement with one having finished area. Additional features of each comparable include central air conditioning, a fireplace and a garage with either 420 or 441 square feet of building area. The comparables have sites ranging in size from 6,443 to 8,643 square feet of land area. The comparables have improvement assessments ranging from \$48,087 to \$57,018 or from \$23.60 to \$24.54 per square foot of living area. The comparables sold in July or November 2016 for prices ranging from \$230,000 to \$249,900 or from \$102.88 to \$112.86 per square foot of living area, including land. Based on this evidence, the board of review requested confirmation of the subject's assessment.

Conclusion of Law

The appellant argued assessment inequity as the 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 the appellant failed to meet this burden of proof.

The record contains 15 assessment comparables for the Board's consideration. The Board gave little weight to the appellant's evidence as it contained limited descriptive information about the dwellings to allow the Property Tax Appeal Board to conduct a meaningful comparative analysis of the comparables to the subject property. For example, the grid analysis did not disclose the comparables' exterior construction or features such as central air conditioning, fireplaces or garages. The Board finds the three equity comparables submitted by the board of review are most similar to the subject in location, dwelling size, design, age and features. These properties have improvement assessments of ranging from \$48,087 to \$57,018 or from \$23.60 to \$24.54 per square foot of living area. The subject property has an improvement assessment of \$53,177 or \$22.37 per square foot of living area, which is well supported by the most similar equity comparables contained in the record. After considering adjustments to the comparables for any differences when compared to the subject, the Board finds the subject's improvement assessment is supported. Therefore, no reduction in the subject's assessment is warranted.

The appellant also contends the market value of the subject property is not accurately reflected in its assessed valuation as an alternative basis of the appeal. 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.

The record contains ten comparable sales for the Board's consideration. The Board gave less weight to appellant's comparables. Comparables #2 through #7 are located in different neighborhoods and city when compared to the subject. Comparables #1, #2, #3, #5, #6 and #7 are also smaller in dwelling size.

The Board finds the best evidence of market value to be the board of review comparables. These three comparables are most similar to the subject in location, land area, dwelling size, design, age and features. These comparables sold from November 2015 to November 2016 for prices ranging from \$230,000 to \$249,900 or from \$102.88 to \$112.86 per square foot of living area, including land. The subject's assessment reflects an estimated market value of \$207,029 or \$87.10 per square foot of living area including land, which falls below the range established by the best comparables sales in the 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. Therefore, no reduction in the subject's assessment 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

AGENCY

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