



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

APPELLANT: David Harris
DOCKET NO.: 16-01129.001-R-1
PARCEL NO.: 11-04-06-106-016-0000

The parties of record before the Property Tax Appeal Board are David Harris, 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 **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: \$16,139
IMPR.: \$61,712
TOTAL: \$77,851

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 one-story dwelling of frame construction with 2,128 square feet of living area. The dwelling was constructed in 2000. Features of the home include a basement, central air conditioning, a fireplace and a 400 square foot garage. The property has a 9,935 square foot site and is located in Plainfield, Lockport Township, Will County.

The appellant contends both assessment inequity and overvaluation as the bases of the appeal. In support of these arguments, the appellant submitted information on five comparable sales and 24 equity comparables.

The comparable sale properties were located within .39 of a mile of the subject and consist of one-story dwellings that were built between 1997 and 2000. The homes range in size from 1,943 to 2,081 square feet of living area with full basements, central air conditioning, a fireplace and a 400 square foot garage. The comparables sold between May 2015 and April 2016 for prices

ranging from \$196,900 to \$246,000 or from \$101.34 to \$118.21 per square foot of living area, including land.

As to the inequity argument, the appellant provided a multi-page spreadsheet with limited data on the proximity, design, dwelling size, basement size and age of 24 comparable properties. The comparables were located within .48 of a mile of the subject. The properties consist of one-story dwellings that were built between 1997 and 2000. The homes range in size from 1,943 to 2,161 square feet of living area and full basements. The comparables had improvement assessments ranging from \$47,939 to \$63,167 or from \$24.31 to \$29.39 per square foot of living area.

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 \$87,287. The subject's assessment reflects a market value of \$262,438 or \$123.33 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 \$71,148 or \$33.43 per square foot of living area.

In support of its contention of the correct assessment on market value grounds, the board of review through the township assessor submitted information on four comparable sales located within the same subdivision as the subject. The comparables consist of one-story frame dwellings that were built in 1998 or 1999. The homes contain either 1,969 or 1,985 square feet of living area. Two of the comparables have basements and each comparable has central air conditioning and a 400 square foot garage. Two of the comparables each also have a fireplace. The comparables sold between November 2015 and October 2016 for prices ranging from \$215,000 to \$300,000 or from \$109.19 to \$152.36 per square foot of living area, including land.

As to the appellant's inequity argument, a memorandum from the township assessor wrote, "The equity grid that we presented to the Board of Review shows all Greenbriar models with similar amenities." There was, however, no such equity grid with the evidence presented to the Property Tax Appeal Board.

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 appellant critiqued comparables #1, #3 and #4 noting differences in basement size and/or foundation. Appellant also noted the lack of any equity comparables in the evidence presented from the board of review. Counsel further made arguments on behalf of the appellant 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 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 to market value issues.

The parties submitted a total of nine comparable sales to support their respective positions before the Property Tax Appeal Board. The Board has given reduced weight to board of review comparables #1 and #4 due to their dissimilar crawl-space foundations when compared to the subject's basement foundation.

The Board finds the best evidence of market value to be the appellant's comparable sales along with board of review comparable sales #2 and #3. These most similar comparables sold for prices ranging from \$196,900 to \$272,500 or from \$101.34 to \$137.28 per square foot of living area, including land. The subject's assessment reflects a market value of \$262,438 or \$123.33 per square foot of living area, including land, which is within 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 not justified on grounds of overvaluation.

The taxpayer also contends assessment inequity as a 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 met this burden of proof and a reduction in the subject's assessment is warranted.

The only equity evidence was presented by the appellant consisting of 24 comparable one-story dwellings that were built between 1997 and 2000. The comparables had improvement assessments ranging from \$47,939 to \$63,167 or from \$24.31 to \$29.39 per square foot of living area. The subject's improvement assessment of \$71,148 or \$33.43 per square foot of living area falls above the only comparables in this record.

Based on this limited equity evidence, the Board finds the appellant did demonstrate with clear and convincing evidence that the subject's improvement was inequitably assessed and 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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