



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

APPELLANT: Robert & Shirley Rozsypal
DOCKET NO.: 16-01130.001-R-1
PARCEL NO.: 11-04-06-118-003-0000

The parties of record before the Property Tax Appeal Board are Robert and Shirley Rozsypal, the appellants, by attorney Jessica Hill-Magiera 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: \$14,183
IMPR.: \$33,566
TOTAL: \$47,749

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 is improved with a one-story townhouse of frame construction with 1,291 square feet of living area. The dwelling was constructed in 2001. Features of the home include a full basement, central air conditioning, and an attached two-car garage with 440 square feet of building area. The property has a 2,720 square foot site and is located in Plainfield, Lockport Township, Will County.

The appellants contend overvaluation and assessment inequity as the bases of the appeal. In support of the overvaluation argument the appellants submitted information on five comparable sales improved with one-story dwellings with either 1,370 or 1,373 square feet of living area. The dwellings were constructed in 1998 and 1999. Four comparables have partial basements, each comparable has central air conditioning, and each comparable has a two-car garage with either 400 or 420 square feet of building area. The comparables are located within .71 miles of

the subject property in the same assessment neighborhood. The sales occurred from June 2015 to May 2016 for prices ranging from \$127,000 to \$155,000 or from \$92.50 to \$112.89 per square foot of living area inclusive of the land. Based on these sales the appellants requested the subject's assessment be reduced to \$47,599.

With respect to the assessment equity argument the appellants provided 24 comparables improved with one-story dwellings with either 1,373 or 1,377 square feet of living area. The dwellings were constructed from 1998 to 2000. Each comparable has a full basement. These properties are located in the same assessment neighborhood as the subject property. The comparables have improvement assessments ranging from \$30,847 to \$35,858 or from \$22.47 to \$26.12 per square foot of living area. Based on this evidence the appellants requested the subject's assessment be reduced to \$43,166.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$60,995. The subject's assessment reflects a market value of \$183,388 or \$142.05 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 \$46,812 or \$36.26 per square foot of living area.

In support of its contention of the correct assessment the board of review submitted information on four comparable sales improved with one-story townhomes of frame construction that range in size from 1,304 to 1,426 square feet of living area. The dwellings were built in 1999 and 2000. Each comparable has a full basement, central air conditioning and a two-car attached garage with either 400 or 420 square feet of building area. One comparable has a fireplace. The sales occurred from July 2015 to October 2016 for prices ranging from \$180,500 to \$234,643 or from \$133.60 to \$164.55 per square foot of living area, including land. These properties have improvement assessments ranging from \$30.00 to \$33.41 per square foot of living area. To document these comparables the board of review submitted copies of their property record cards and copies of the PTAX-203 Illinois Real Estate Transfer Declaration associated with each sale.

In support of the assessment equity argument the board of review provided two equity comparables improved with one-story townhomes of frame construction with 1,406 and 1,290 square feet of living area, respectively. The dwellings were built in 1999. Each comparable has a full basement, central air conditioning, and a two-car attached garage with 440 square feet of building area. One comparable has a fireplace. These properties have improvement assessments of \$49,697 and \$46,416 or \$35.35 and \$35.98 per square foot of living area, respectively.

The board of review requested no change in the subject's assessment.

The appellants' counsel submitted rebuttal comments indicating the board of review had not disputed or commented on the comparables provided by the appellants. Counsel further indicated that each of the comparable sales provided by the board of review was acceptable and further asserted that board of review comparable sales #1 and #2 support a reduction.

Conclusion of Law

The appellants contend in part assessment inequity with respect to the improvement assessment as a basis of the appeal. Taxpayers who object to an assessment on the basis of lack of uniformity bear the burden of proving the disparity of assessments by clear and convincing evidence. 86 Ill.Admin.Code 1910.63(e). After an analysis of the assessment data, the Board finds the appellants have met this burden and a reduction in the assessment is warranted.

The appellants provided 24 equity comparables and the board of review provided two equity comparables, however, even the board of review four comparables sales have assessment information that can be considered by this Board. The thirty comparables in this record with assessment information have varying degrees of similarity to the subject but overall were similar in style, size and age. These properties have improvement assessments that range from \$22.47 to \$35.98 per square foot of living area. The subject property has an improvement assessment of \$36.26 per square foot of living area, which is above the range established by the comparables in the record. Based on this evidence the Property Tax Appeal Board finds the subject's improvement assessment should be reduced to \$26.00 per square foot of living area, resulting in a revised improvement assessment of \$33,566 and a total revised assessment of \$47,749.

The appellants also asserted in part 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 after considering the reduction to the subject's assessment based on assessment inequity, a further reduction is not justified.

The Board finds the subject's revised assessment based on assessment inequity reflects a market value of approximately \$143,260 or \$110.97 per square foot of living area, including land, when applying the statutory level of assessments. Eliminating board of review comparable #4, which appears to be an outlier, the remaining comparable sales submitted by the parties sold for prices ranging from \$127,000 to \$185,000 or from \$92.50 to \$141.87 per square foot of living area. The subject's revised assessment is well supported by these sales.

In conclusion the Board finds a 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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