



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

APPELLANT: Rebecca Ewald & Ryan Jacobson  
DOCKET NO.: 16-01131.001-R-1  
PARCEL NO.: 11-04-04-209-029-0000

The parties of record before the Property Tax Appeal Board are Rebecca Ewald & Ryan Jacobson, 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 **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:** \$16,004  
**IMPR.:** \$45,689  
**TOTAL:** \$61,693

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 raised ranch dwelling of frame exterior construction built on a concrete slab foundation and containing 2,839 square feet of living area. The dwelling was constructed in 1969. The home has a 504-square foot garage and is located in Romeoville, Lockport Township, Will County, Illinois.

The appellants submitted evidence before the Property Tax Appeal Board claiming overvaluation as the basis of the appeal. The appellants did not challenge the subject's land assessment. In support of this argument, the appellants submitted information on four comparable sales located within .72 of a mile from the subject property and purportedly within the same neighborhood as the subject property.<sup>1</sup> The comparables are described as raised ranch dwellings ranging in size

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<sup>1</sup> The board of review contends that three of the four or the appellants' comparables are located outside of the subject's **township** but did not contest that they are all within the same **neighborhood**.

from 1,916 to 2,322 square feet of living area. The dwellings were constructed on a concrete slab foundation and they were built from 1962 to 1967. Each comparable has a garage containing 288 or 528 square feet of building area. The comparables sold from June 2015 to August 2016 for prices ranging from \$69,100 to \$135,000 or from \$30.04 to \$58.14 per square foot of living area including land. Based on this evidence, the appellant requested a reduction in the subject's total assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$61,693. The subject's assessment reflects a market value of \$185,487 or \$65.34 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 has an improvement assessment of \$45,689 or \$16.09 per square foot of living area.

In support of its contention of the correct assessment, the board of review submitted information on three comparable sales located within the same neighborhood as the subject. The comparables are described as raised ranch dwellings of frame exterior construction ranging in size from 1,782 to 1,998 square feet of living area. The dwellings were constructed on a concrete slab foundation in 1967 or 1969. Two comparables have central air conditioning and each comparable has a garage ranging in size from 440 to 720 square feet of building area. The comparables sold from July 2015 to August 2016 for prices ranging from \$160,000 to \$194,000 or from \$85.59 to 101.68 per square foot of living area including land.

The board of review also submitted information on four equity comparables although the appeal is based on overvaluation. The equity comparables are described as raised ranch dwellings of frame exterior construction located in the same neighborhood as the subject. The dwellings have varying degrees of similarity to the subject and have improvement assessments ranging from \$32,948 to \$39,947 or from \$15.26 to 17.85 per square foot of living area. The board of review argued that the equity comparables show that the subject's price per square foot of living area is within the range of similar properties in the neighborhood. Based on this evidence, the board of review requested confirmation of the subject's assessment.<sup>2</sup>

In rebuttal, the appellants' attorney argued that all of the appellants' comparables are in the same neighborhood as the subject even if some are in a different township. Furthermore, appellants' attorney argued that the board of review comparable sales are significantly smaller in dwelling size when compared to the subject. Finally, the appellants' attorney argued that the Property Tax Appeal Board should adopt a "more accurate fair market value determination" that considers a median sale price taking into account the most similar comparables, rather than a simplistic system of developing a range of sale prices per square foot of living area.

### **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

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<sup>2</sup> Since the appellants' argument is based on overvaluation, the Board will not consider the board of review's equity comparables in its analysis and decision.

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 did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

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

The Board finds the parties submitted for the Board's consideration a total of seven suggested sale comparables. The Board finds that all seven sales comparables are meaningfully smaller in dwelling size when compared to the subject which would require substantial upward adjustments to the comparables. The Board finds that appellants' sale comparables #1, #3 and #4 which are located in a different township than the subject property (albeit in the same neighborhood) have sold for significantly lesser amounts than comparable #2 which is located in the same township and neighborhood as the subject property. This calls into question whether there exists a difference in market value from one adjoining township to another and, as a result, these comparables were given reduced weight.

The Board finds the best evidence of market value to be the appellants' comparable sale #2, along with the three board of review comparable sales. The Board finds that these four comparables are most similar to the subject in location, age, design and features. These four comparables also sold most proximate in time to the subject's assessment date of January 1, 2016. These most similar comparables sold from July 2015 to August 2016 for prices ranging from \$135,000 to \$194,000 or from \$58.14 to \$101.68 per square foot of living area, including land. The subject's assessment reflects a market value \$185,487 or \$65.34 per square foot of living area, land included, which falls within the range established by the most similar comparables in this record. After considering adjustments to the comparables for their smaller dwelling sizes when compared to the subject, the Board finds that the appellants did not demonstrate by a preponderance of the evidence that the subject was overvalued. Therefore, the Board finds that the subject's estimated market value as reflected by its assessment is supported and, thus, 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.

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Chairman



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Member



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Member

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Member



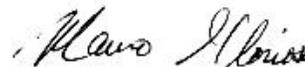
\_\_\_\_\_  
Member

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



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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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