



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

APPELLANT: John Carter
DOCKET NO.: 16-01139.001-R-1
PARCEL NO.: 05-06-17-415-008-0000

The parties of record before the Property Tax Appeal Board are John Carter, 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: \$17,850
IMPR.: \$87,750
TOTAL: \$105,600

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 and brick trim exterior construction with 2,252 square feet of living area. The dwelling was constructed in 2008. Features of the home include a full unfinished basement, central air conditioning and a 420 square foot garage. The property has a 9,892 square foot site and is located in Shorewood, Troy 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 of 24 assessment comparables located within .50 of a mile of the subject. The comparables consist of one-story dwellings ranging in size from 2,054 to 2,221 square feet of living area that were built from 2003 to 2005. The appellant provided limited descriptive information for the respective comparables and only reported that each

comparable features a basement. The comparables have improvement assessments ranging from \$64,400 to \$71,350 or from \$29.00 to \$34.30 per square foot of living area.

In support of the overvaluation claim, the appellant submitted a grid analysis of eight comparable sales located between .06 and .59 of a mile of the subject property. The comparables consist of one-story dwellings ranging in size from 2,016 to 2,633 square feet of living area that were built from 2000 to 2008. The comparables each feature a full basement, central air conditioning and a garage ranging in size from 440 to 550 square feet of building area. The appellant did not disclose the exterior finish of the dwellings or the site sizes of the comparables. The comparables sold from January 2015 to December 2016 for prices ranging from \$178,000 to \$329,000 or from \$88.29 to \$137.95 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 \$105,600. The subject's assessment reflects a market value of \$317,498 or \$140.99 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 \$87,750 or \$38.97 per square foot of living area.

With respect to the appellant's evidence, the board of review submitted a letter purported to be from the Troy Township Assessor critiquing the comparables submitted by the appellant's counsel.

In support of its contention of the correct assessment, the board of review submitted information on four comparable sales and four assessment equity comparables. The four equity comparables consist of one-story dwellings of frame or frame and brick trim exterior construction containing 2,252 square feet of living area like the subject. The dwellings were built in 2006 or 2008. Each comparable has a full basement, central air conditioning and a 420 or 500 square foot garage. The comparables have improvement assessments ranging from \$87,350 to \$88,850 or from \$38.79 to \$39.45 per square foot of living area.

The four comparable sales consist of one-story dwellings of frame or frame and brick trim exterior construction as reported on the property record card evidence. The dwellings contain 2,252 square feet of living area and were built from 2006 to 2014. Three of the comparables each have a full unfinished basement and one comparable has a concrete slab foundation. In addition, the comparables feature central air conditioning and a 420 or 500 square foot garage. The comparables have sites ranging in size from 8,651 to 11,713 square feet of land area. The comparables sold from June 2014 to December 2015 for prices ranging from \$308,475 to \$360,000 or from \$136.98 to \$159.86 per square foot of living area, including land.

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

In written rebuttal, counsel for the appellant contended that comparable sales #1 and #2 submitted by the assessor/board of review sold in 2014 which is too remote in time to establish

market value as of January 1, 2016. In a rebuttal grid analysis, counsel reiterated the five best comparable sales in the record and contended the subject's assessment should be reduced.

Lastly in rebuttal, counsel argued that an analysis of raw sales prices per square foot "does not take into account the fundamental concept of using a median sale price/SF to determine market value." Counsel further argued that using a median sale price per square foot "is more accurate and should be standard practice for determining fair market value."

Conclusion of Law

As an initial matter, the Property Tax Appeal Board gave no weight to the appellant's counsel's 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 appellant's counsel, there is no indication that a "median sale price per square foot" is the fundamental or primary means to determine market value.

The appellant contends 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 did not meet this burden of proof and no reduction in the subject's assessment is warranted.

The record contains 28 assessment comparables for the Board's consideration. The Board finds all of the assessment comparables to be relatively similar to the subject property in location, dwelling size, design and age. They have improvement assessments ranging from \$64,400 to \$88,850 or from \$29.00 to \$39.45 per square foot of living area. The subject property has an improvement assessment of \$87,750 or \$38.97 per square foot of living area, which is well supported by the most similar assessment 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 12 comparable sales for the Board's consideration. The Board gave less weight to the appellant's comparables #5, #6 and #7 due to their dissimilar dwelling sizes when compared to the subject. The Board also gave less weight to board of review comparables #1 and #2 that sold in June and July 2014 which are dated and less likely to be indicative of the subject's market value as of the January 1, 2016 assessment date. The Board gave reduced weight to board of review comparable #4 for its dissimilar concrete slab foundation unlike the subject's full basement foundation. The Board finds the appellant's comparables #1, #2, #3, #4 and #8, along with comparable #3 submitted by the board of review are most similar to the subject in location, dwelling size, design, age and most features. These comparables sold from January 2015 to December 2016 for prices ranging from \$178,000 to \$360,000 or from \$88.29 to \$159.86 per square foot of living area, including land. The subject's assessment reflects an estimated market value of \$317,498 or \$140.99 per square foot of living area including land, which falls within the range established by the best comparable 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



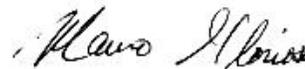
Member

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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