



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

APPELLANT: Jeffrey Mccombs
DOCKET NO.: 16-01143.001-R-1
PARCEL NO.: 12-02-06-204-009-0000

The parties of record before the Property Tax Appeal Board are Jeffrey Mccombs, 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: \$27,500
IMPR.: \$88,700
TOTAL: \$116,200

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 part 2-story and part 1-story dwelling of vinyl/frame exterior construction with 1,968 square feet of living area. The dwelling was constructed in 1987 and features a partial unfinished basement, central air conditioning, a fireplace and a 395 square foot garage. The property has a 7,360 square foot site and is located in Naperville, DuPage 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 on eight assessment comparables that are located within the same neighborhood as the subject. The comparables consist of 2-story dwellings with either 2,144 or 2,156 square feet of living area and were built in either 1986 or 1987. Each comparable features a basement. The comparables have

improvement assessments ranging from \$84,400 to \$92,800 or from \$39.15 to \$43.04 per square foot of living area.

In support of the overvaluation claim, the appellant submitted a grid analysis of seven comparable sales located within .64 of a mile of the subject property. The comparables consist of 2-story dwellings ranging in size from 1,792 to 2,126 square feet of living area that were built from 1978 to 1987. Three comparables each have a partial basement; one comparable has central air conditioning; two comparables each have a fireplace and each comparable has a garage ranging in size from 350 to 444 square feet of building area. The comparables sold from April 2015 to December 2016 for prices ranging from \$211,950 to \$333,000 or from \$109.65 to \$157.21 per square foot of living area, including land.

Based on the foregoing 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 \$116,200. The subject's assessment reflects a market value of \$349,369 or \$177.52 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 \$88,700 or \$45.07 per square foot of living area.

The board of review submitted a response from the county that critiqued the appellant's evidence.

In support of its contention of the correct assessment, the board of review submitted information on six comparables located in the same neighborhood as the subject, one of which was also submitted by the appellant. Board of review comparable #4 is the same property as appellant's comparable #1. The comparables consist of multi-level dwellings of vinyl/frame or vinyl/frame and brick face exterior construction ranging in size from 1,968 to 2,156 square feet of living area. The dwellings were built in either 1986 or 1987. Each comparable has a partial or full basement with one having finished area. Additional features of each comparable include central air conditioning, one or two fireplaces and a garage ranging in size from 385 to 463 square feet of building area. The comparables have sites ranging in size from 7,366 to 13,774 square feet of land area. The comparables have improvement assessments ranging from \$88,300 to \$102,800 or from \$44.87 to \$47.68 per square foot of living area. Three comparables sold in either June 2014 or November 2015 for prices ranging from \$333,000 to \$377,500 or from \$156.63 to \$177.99 per square foot of living area, including land. Based on this evidence, the board of review requested confirmation of the subject's assessment.

In rebuttal, appellant's counsel submitted a letter critiquing board of review comparables and 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

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.

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 record contains 14 equity 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. The Board also gave less weight to board of review comparable #3 based on its superior finished basement when compared to the subject. The Board finds the remaining comparables submitted by the board of review are similar to the subject in location, dwelling size, age and features. These five properties have improvement assessments ranging from \$88,300 to \$97,400 or from \$44.87 to \$45.81 per square foot of living area. The subject property has an improvement assessment of \$88,700 or \$45.07 per square foot of living area, which falls within the range established by the best 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 nine comparable sales for the Board's consideration which includes the parties' common comparable. The Board gave less weight to appellant's comparables #2

through #7 which are located in different neighborhoods than the subject. The Board also gave less weight to board of review comparable #3 based on its superior finished basement when compared to the subject.

The Board gave more weight to the parties' common comparable and board of review comparable #2 which are located in the same neighborhood as the subject even though one sale is slightly dated. Both comparables are also similar to the subject in dwelling size, design, age and most features. These comparables sold in June 2014 and November 2015 for prices of \$359,000 and \$333,000 or \$177.99 and \$156.63 per square foot of living area, including land, respectively. The subject's assessment reflects an estimated market value of \$349,369 or \$177.52 per square foot of living area, including land, which is supported by the best comparables sales in the record. After considering adjustments to the comparables for differences when compared to the subject, the Board finds a reduction in the subject's assessment is not 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



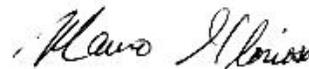
Member

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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