



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

APPELLANT: Donna A. Baker
DOCKET NO.: 16-01147.001-R-1
PARCEL NO.: 23-15-03-313-035-0000

The parties of record before the Property Tax Appeal Board are Donna A. Baker, 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: \$31,989
IMPR.: \$34,531
TOTAL: \$66,520

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 brick exterior construction with 1,800 square feet of living area.¹ The dwelling was constructed in 1968. Features of the home include a full basement with finished area, central air conditioning, a fireplace, a 662 square foot garage and an in-ground swimming pool. The property has a 65,418 square foot site and is located in Crete, Crete Township, Will County.

The appellant submitted evidence before the Property Tax Appeal Board claiming overvaluation and assessment inequity as the bases of the appeal. In support of the overvaluation claim, the appellant submitted a grid analysis of nine comparable sales located between .41 of a mile and 1.68 miles from the subject. The comparables consist of one-story dwellings ranging in size from 1,455 to 2,014 square feet of living area that were built from 1953 to 1977. Counsel for the

¹ The parties differ slightly as to the size of the subject's dwelling. The Board finds the small discrepancy will not impact the Board's decision in this appeal.

appellant failed to disclose the exterior construction of the dwellings and the site sizes of the comparables. Each comparable features a full basement, central air conditioning and a garage ranging in size from 425 to 972 square feet of building area. In addition, eight comparables each have one fireplace. The comparables sold from January 2015 to July 2016 for prices ranging from \$73,000 to \$203,000 or from \$50.17 to \$105.49 per square foot of living area including land.

In support of the inequity claim, the appellant submitted a grid analysis of six assessment comparables located within .76 of an acre of the subject. The comparables consist of one-story dwellings ranging in size from 1,625 to 1,964 square feet of living area that were built between 1959 and 1976. 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 \$31,066 to \$42,473 or from \$18.02 to \$23.91 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 \$89,676. The subject's assessment reflects a market value of \$269,621 or \$149.79 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 \$57,687 or \$32.05 per square foot of living area.

In support of its contention of the correct assessment, the board of review submitted information on four assessment equity comparables, one of which is located in the same neighborhood as the subject as assigned by the township assessor. The four equity comparables consist of one-story dwellings of brick or frame and brick exterior construction ranging in size from 1,675 to 2,091 square feet of living area. The dwellings were built from 1959 to 1995. Each comparable has a basement with finished area, central air conditioning and a garage ranging in size from 558 to 637 square feet of building area. In addition, three comparables each have a fireplace. The comparables have improvement assessments ranging from \$43,413 to \$60,576 or from \$23.20 to \$28.97 per square foot of living area. The board of review included suggested adjustments to the comparables for differences when compared to the subject. Based on this evidence, the board of review requested confirmation of the subject's assessment.

The appellant's counsel critiqued the evidence submitted by the board of review. Counsel also contends the board of review did not provide any comparable sales evidence.

Conclusion of Law

As an initial matter, the Board finds the board of review did not address the appellant's overvaluation argument. The appellant submitted nine comparable sales for the Board's consideration. The Board gave less weight to the appellant's comparable #2 for its newer age along with comparables #5 and #8 that are not located in close proximity being 1.04 and 1.68 miles from the subject. The Board finds the seven remaining comparables submitted by the appellant are similar when compared to the subject in location, dwelling size, design, age and

features. These comparables sold from January 2015 to July 2016 for prices ranging from \$73,000 to \$203,000 or from \$50.17 to \$105.49 per square foot of living area including land. The subject's assessment reflects an estimated market value of \$269,621 or \$149.79 per square foot of living area including land, which falls above the range established by the best comparable sales contained 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 excessive. Therefore, a reduction in the subject's assessment is warranted.

The appellant contends the market value of the subject property is not accurately reflected in its assessed valuation as a 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 evidence demonstrates the subject's assessment is excessive.

The appellant also argued assessment inequity as an alternative 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 record contains ten assessment comparables for the Board's consideration. After considering the assessment reduction granted to the subject property based on market value consideration, the Board finds the subject property is equitably assessed, therefore, no further reduction in the subject's assessment is warranted based on the principles of uniformity.

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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