



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

APPELLANT: Mike Ilic & Mary Colburn
DOCKET NO.: 16-01155.001-R-1
PARCEL NO.: 07-01-35-102-004-0000

The parties of record before the Property Tax Appeal Board are Mike Ilic & Mary Colburn, 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: \$31,356
IMPR.: \$114,250
TOTAL: \$145,606

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 two-story dwelling of frame exterior construction with 3,342¹ square feet of living area. The dwelling was constructed in 2002. Features of the home include a full basement with finished area, central air conditioning, a fireplace and a 1,010 square foot garage. The property is located in Wheatland Township, Will County.

The appellants submitted evidence before the Property Tax Appeal Board claiming both overvaluation and assessment inequity as the bases of the appeal. In support of the inequity claim, the appellants submitted a grid analysis with limited descriptive information on sixteen assessment comparables that are located within the same neighborhood as the subject. The

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

comparables consist of two-story dwellings ranging in size from 3,086 to 3,567 square feet of living area and were built from 2001 to 2005. Each comparable features a basement. The comparables have improvement assessments ranging from \$100,255 to \$116,704 or from \$31.60 to \$33.53 per square foot of living area.

In support of the overvaluation claim, the appellants submitted a grid analysis of seven comparable sales located within same neighborhood as the subject property. The comparables consist of two-story dwellings ranging in size from 3,107 to 3,452 square feet of living area that were built from 2002 to 2005. Each comparable has a basement, central air conditioning, a fireplace and a garage ranging in size from 473 to 724 square feet of building area. The comparables sold from February 2015 to August 2016 for prices ranging from \$330,130 to \$420,000 or from \$100.04 to \$129.07 per square foot of living area, including land.

Based on the foregoing evidence, the appellants 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 \$145,606. The subject's assessment reflects a market value of \$437,781 or \$130.99 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 \$114,250 or \$34.19 per square foot of living area.

The board of review submitted a letter from the township assessor critiquing the appellants' evidence. The assessor noted the appellants' equity comparables have inferior unfinished basements and smaller garage spaces when compared to the subject.

In support of its contention of the correct assessment, the board of review submitted information on three equity comparables and nine comparable sales. The four equity comparables are located within .22 of a mile of the subject property and consist of two-story dwellings of frame exterior construction ranging in size from 3,286 to 3,368 square feet of living area. The dwellings were built from 2001 to 2005. Each comparable has a basement with finished area, central air conditioning and a garage ranging in size from 628 to 754 square feet of building area. Three comparables each have one or two fireplaces. The comparables have improvement assessments ranging from \$111,003 to \$124,208 or from \$33.69 to \$36.88 per square foot of living area.

The seven comparable sales are located within .31 of a mile of the subject property, two of which were also submitted by the appellants. These seven comparables consist of two-story dwellings of frame exterior construction ranging in size from 3,243 to 3,418 square feet of living area. The dwellings were built from 2002 to 2005. Each comparable has an unfinished basement, central air conditioning and a garage ranging in size from 595 to 878 square feet of building area. Six comparables each have a fireplace. The comparables sold from February 2015 to July 2016 for prices ranging from \$384,000 to \$475,500 or from \$113.81 to \$146.47 per square foot of living area, including land.

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

Conclusion of Law

The appellants 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 appellants failed to meet this burden of proof.

The record contains 19 equity comparables for the Board's consideration. The Board gave less weight to the appellants' comparables that have inferior unfinished basements when compared to the subject's finished basement. The Board finds the board of review comparables are more similar in location, dwelling size, design, age and features such as finished basements when compared to the subject. These four properties have improvement assessments ranging from \$111,003 to \$124,208 or from \$33.69 to \$36.88 per square foot of living area. The subject property has an improvement assessment of \$114,250 or \$34.19 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 appellants also contend 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 appellants did not meet this burden of proof.

The record contains 12 comparable sales for the Board's consideration which includes the parties' two common comparables. The Board finds these comparables are relatively similar to the subject in location, dwelling size, design and age though all have inferior unfinished basements and smaller garages. These properties sold from February 2015 to August 2016 for prices ranging from \$330,130 to \$475,500 or from \$100.04 to \$146.47 per square foot of living area, including land. The subject's assessment reflects an estimated market value of \$437,781 or \$130.99 per square foot of living area including land, which falls within the range established by the best comparables 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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