



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

APPELLANT: Daniel & Susan Wachowski
DOCKET NO.: 16-01164.001-R-1
PARCEL NO.: 12-02-07-312-007-0000

The parties of record before the Property Tax Appeal Board are Daniel and Susan Wachowski, the appellants, by attorney Jessica Hill-Magiera 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: \$25,500
IMPR.: \$76,800
TOTAL: \$102,300

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 is improved with a two-story dwelling of brick and vinyl exterior construction with 2,616 square feet of living area. The dwelling was built in 2003. Features of the home include a full basement, central air conditioning, one fireplace and a three-car attached garage. The property has a 10,260 square foot site and is located in Bolingbrook, DuPage Township, Will County.

The appellants contend overvaluation as the basis of the appeal. In support of this argument the appellants submitted information on eight comparable sales improved with two-story dwellings that range have either 2,592 or 2,894 square feet of living area. The homes were built from 2003 to 2005. The appellants indicated each comparable has a full basement and seven comparables each have one fireplace. The comparables are located in the same subdivision as the subject and within 1.42 miles of the subject property. The sales occurred from January 2015 to October

2016 for prices ranging from \$243,000 to \$305,000 or from \$83.97 to \$109.17 per square foot of living area, including land. Based on this evidence the appellants requested the subject's assessment be reduced to \$87,073 to reflect a market value of \$261,245.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$102,300. The subject's assessment reflects a market value of \$307,577 or \$117.58 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.

In support of its contention of the correct assessment the board of review submitted information on four comparable sales improved with two-story dwellings with brick and vinyl exteriors that range in size from 2,550 to 2,894 square feet of living area. The homes were constructed in 2003 and 2004. Each comparable has a basement with finished area, central air conditioning, one fireplace and a two-car or three-car attached garage. One comparable has an in-ground swimming pool. These properties have sites ranging in size from 10,260 to 12,366 square feet of land area and are located in the same subdivision as the subject property. The sales occurred from June 2015 to September 2016 for prices ranging from \$313,500 to \$365,000 or from \$119.18 to \$133.33 per square foot of living area, including land. To document the comparables the board of review submitted copies of their property record cards and copies of the PTAX-203 Illinois Real Estate Transfer Declaration associated with each sale.

In rebuttal the board of review contends that appellant's sales #1 and #3 were invalid transactions and provided copies of the PTAX-203 Illinois Real Estate Transfer Declaration associated with each sale disclosing both properties were Bank REOs (real estate owned) sold by a government agency identified as either the Federal Home Loan Mortgage Corporation or the Federal National Mortgage Association. The board of review further asserted that appellant's comparables #2, #5, #6 and #7 have two-car garages and six of the comparables are about 9.5% larger than the subject dwelling.¹

The board of review requested no change be made to the assessment.

In rebuttal the appellants stated that pursuant to section 16-183 of the Property Tax Code (35 ILCS 200/16-183) the Property Tax Appeal Board is to consider compulsory sales. The appellants also stated all of the board of review sales were acceptable.

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 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

¹ Appellant's comparables #1, #2, #4, #5, #6, #7, and #8 are actually 10.6% larger than the subject property ((2894-2616) ÷ 2616)).

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.

The record contains twelve comparable sales similar to the subject property in location, age, and style. Four comparables provided by the appellants identified as sales #1, #2, #3 and #5 appear to be outliers with relatively low prices compared to the remaining eight sales in the record and received less weight. The remaining comparables had prices ranging from \$283,200 to \$344,900 or from \$103.66 to \$133.33 per square foot of living area, including land. The board of review comparables established the upper range and were superior to the subject property with finished basement area, which would require a downward adjustment, but three were inferior to the subject with two-car garages, which would require an upward adjustment. Board of review comparable #3 also has an in-ground swimming pool that the subject property does not have, which may require a downward adjustment to its price. The subject's assessment reflects a market value of \$307,577 or \$117.58 per square foot of living area, including land, which is above the prices of four of the best comparables and below the prices of four of the best comparables in this record. Based on this record the Board finds the assessment of the subject property as established by the board of review is correct and a reduction in the 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: August 20, 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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