



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

APPELLANT: John F. Fischer
DOCKET NO.: 16-01167.001-R-1
PARCEL NO.: 12-02-31-353-030-0000

The parties of record before the Property Tax Appeal Board are John F. Fischer, 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: \$12,400
IMPR.: \$52,700
TOTAL: \$65,100

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 condominium of brick and vinyl exterior construction with 1,390 square feet of living area. The dwelling was constructed in 2000. Features of the home include a partial unfinished look-out basement, central air conditioning and a 400 square foot garage. The property backs up to a golf course and is located in Plainfield, DuPage Township, Will County.

The appellant submitted evidence before the Property Tax Appeal Board claiming overvaluation as the basis of the appeal. In support of the overvaluation claim, the appellant submitted a grid analysis of nine comparable sales located within .90 of a mile of the subject property. The comparables consist of one-story condominiums each containing either 1,385 or 1,390 square feet of living area that were built from 1997 to 2000. One comparable has a basement and crawl space foundation and eight comparables have partial crawl space foundations. Each comparable has a two-car attached garage. The comparables sold from January 2015 to July 2016 for prices

ranging from \$135,000 to \$169,100 or from \$97.47 to \$121.65 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 \$65,100. The subject's assessment reflects a market value of \$195,731 or \$140.81 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 board of review submitted a response from the county that argued the appellant's comparables #2 through #9 have only crawl space foundations unlike the subject's partial basement foundation.

In support of its contention of the correct assessment, the board of review submitted information on five comparable sales located within .72 of a mile of the subject property, one of which is located in the same building as the subject. The comparables consist of one-story condominiums of vinyl or brick and vinyl exterior construction ranging in size from 1,292 to 1,693 square feet of living area. The condominiums were built from 1997 to 2000. The comparables each have either a crawl space foundation or a partial crawl space and partial basement foundation, with one having a lookout basement. Additional features of each comparable include central air conditioning and a garage with 390 or 400 square feet of building area. Two comparables also back up to the golf course. The comparables sold from June 2015 to April 2016 for prices ranging from \$184,900 to \$230,000 or from \$132.90 to \$156.46 per square foot of living area, including land.

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

The appellant's counsel submitted rebuttal comments indicating the board of review comparable #1 is not comparable to the subject based on its larger dwelling size. Counsel further indicated that comparable sales #2 through #5 provided by the board of review were acceptable and further asserted that board of review comparable sales #1 and #4 support a reduction.

Conclusion of Law

The appellant contends 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 construction costs. 86 Ill.Admin.Code §1910.65(c). The Board finds the appellant did not meet this burden of proof.

The record contains 14 comparable sales for the Board's consideration. The Board gave less weight to appellant's comparables #2 through #8 and board of review comparable #4 based on their inferior crawl space foundations when compared to the subject's superior partial basement foundation. The Board also gave less weight to board of review comparable #1 which is larger in dwelling size when compared to the subject.

The Board finds the appellant's comparable #1 along with board of review comparables #2, #3 and #5 are most similar to the subject in location, dwelling size, design, age and features such as partial basement foundations. Excluding appellant's comparable #1 which appears to be an outlier, these properties sold from June 2015 to April 2016 for prices ranging from \$195,000 to \$230,000 or from \$150.93 to \$156.46 per square foot of living area, including land. The subject's assessment reflects an estimated market value of \$195,731 or \$140.81 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 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

State of Illinois
Property Tax Appeal Board
William G. Stratton Building, Room 402
401 South Spring Street
Springfield, IL 62706-4001

APPELLANT

John F. Fischer, by attorney:
Jessica Hill-Magiera
Attorney at Law
790 Harvest Drive
Lake Zurich, IL 60047

COUNTY

Will County Board of Review
Will County Office Building
302 N. Chicago Street
Joliet, IL 60432