



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

APPELLANT: Michael & Barbara Mores
DOCKET NO.: 16-01169.001-R-1
PARCEL NO.: 05-06-11-204-019-0000

The parties of record before the Property Tax Appeal Board are Michael and Barbara Mores, 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: \$15,100
IMPR.: \$51,450
TOTAL: \$66,550

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 split-level style single family dwelling of frame construction with 2,288 square feet of living area. The dwelling was constructed in 1987. Features of the home include a basement that is partially finished, central air conditioning, one fireplace and a two-car attached garage with 484 square feet of building area. The property has a 12,876 square foot site and is located in Joliet, Troy Township, Will County.

The appellants contend both overvaluation and assessment inequity as the bases of the appeal. In support of the overvaluation argument the appellants submitted information on six comparable sales improved with split-level style dwellings that range in size from 1,777 to 2,508 square feet of living area. The homes were constructed from 1978 to 2002. The appellants indicated each comparable has a basement, three comparables each have one fireplace, five comparables have central air conditioning, and each comparable has a garage ranging in size from 396 to 576

square feet of building area. These properties sold from February 2015 to November 2016 for prices ranging from \$85,989 to \$185,000 or from \$43.50 to \$73.76 per square foot of living area, land included. Based on these sales the appellants requested the subject's assessment be reduced to \$44,764 to reflect a market value of \$134,305.

With respect to the assessment inequity argument the appellants provided a list of 48 comparables improved with split-level dwellings ranging in size from 2,087 to 2,508 square feet of building area. The dwellings were built from 1977 to 1997 and each has a basement. These properties have improvement assessments ranging from \$10.91 to \$19.95 per square foot of living area. The appellants requested the subject's assessment be reduced to \$40,052 with an improvement assessment of \$24,952 or \$10.91 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$66,550. The subject's assessment reflects a market value of \$200,090 or \$87.45 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 \$51,450 or \$22.49 per square foot of living area.

In support of its contention of the correct assessment the board of review submitted information on six comparable sales and five equity comparables. The sales are improved with two, two-story dwellings and four, split-level style dwellings that range in size from 1,716 to 2,464 square feet of living area. The homes range in age from 41 to 52 years old. Each home has a basement with four having finished area, each comparable has central air conditioning, four comparables each have one fireplace and each property has a garage ranging in size from 484 to 552 square feet of building area. These comparables have sites ranging in size from 9,583 to 13,799 square feet of land area. The sales occurred from March 2015 to May 2016 for prices ranging from \$183,000 to \$245,000 or from \$77.72 to \$106.64 per square foot of living area, including land. These properties have improvement assessments ranging from \$20.53 to \$24.07 per square foot of living area. Sales #1 and #2 were located in the subject's subdivision but were two-story dwellings. Sales #3 through #6 were located in a different subdivision approximately ½ mile from the subject property.

The five equity comparables are improved with split-level dwellings ranging in size from 2004 to 2,788 square feet of living area. The homes were built from 1975 to 1978. Each property has a full or partial basement with finished area, central air conditioning, one fireplace and a garage ranging in size from 486 to 625 square feet of building area. Their improvement assessments range from \$45,800 to \$65,800 or from \$21.22 to \$25.07 per square foot of living area. The equity comparables are located in the subject's subdivision.

The board of review also submitted a statement from the Troy Township Assessor asserting the subject property is located in the Timberview Subdivision, a neighborhood that consist of 38 custom-built homes of a variety of styles. The assessor asserted that none of the sales submitted by the appellants were located in the subject's neighborhood and are composed of track homes that are not the same quality as custom-built homes. The assessor also stated appellants' sales #1 an #3 were bank sales with special warranty deeds as they were previous sheriff sales. The assessor further stated that none of the equity comparables used by the appellants were located in

the subject's neighborhood but were spread out over the City of Joliet regardless of their location and builder. The assessor asserted the sales selected for the board of review were composed of two homes in the subject's subdivision but of a different style and similar homes in a custom-built neighborhood with similar quality located within ½ mile of the subject property.

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

The appellants' counsel submitted rebuttal comments critiquing the equity analysis and the comparable sales provided by the board of review.

Conclusion of Law

The appellants contend in part 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 appellants did not this burden of proof and a reduction in the subject's assessment is not warranted on this basis.

The Board finds the best evidence of market value to be the comparable sales provided by the board of review. Two of the comparables were located in the subject's subdivision but differed in style being two-story dwellings. These two comparables sold for prices of \$191,500 and \$245,000 or for \$77.72 and \$104.70 per square foot of living area. These sales are generally supportive of the subject's assessment reflecting a market value of \$200,090 or \$87.45 per square foot of living area, land included. The Board further finds the four additional sales provided by the board of review support the market value reflected by the subject's assessment. These sales were similar to the subject in style, size and features. They were located ½ mile from the subject but described by the assessor as being similar custom-built homes of similar quality. Although older than the subject dwelling, these properties sold for prices ranging from \$183,000 to \$198,000 or from \$86.94 to \$106.64 per square foot of living area, including land. These sales support the subject's assessment reflecting a market value of \$87.45 per square foot of living area, including land. Less weight was given the appellants' comparables based on differences in quality as asserted by the township assessor and differences in location. Based on this evidence the Board finds a reduction in the subject's assessment based on overvaluation is not justified.

Alternatively, the appellants argued assessment equity as the basis of the appeal. Taxpayers who object to an assessment on the basis of lack of uniformity bear the burden of proving the disparity of assessments by clear and convincing evidence. 86 Ill.Admin.Code 1910.63(e). After an analysis of the assessment data, the Board finds the appellants have not met this burden and a reduction in the assessment is not warranted.

The Board finds the best evidence equity was presented by the board of review. The board of review provided five equity comparables located in the subject's subdivision improved with similar style dwellings that were slightly older than the subject dwelling but with similar features. Additionally, the board of review provided information on four sales, that included assessment information, located in a neighboring subdivision composed of similar styled

dwellings that were older than the subject but with similar features. These nine properties have improvement assessments ranging from \$22.09 to \$25.07 per square foot of living area. The subject's improvement assessment \$22.49 per square foot of living area is well supported by these comparables. Less weight is given the appellants' equity comparables as there is an issue with respect to location relative to the subject property and the appellants provided limited descriptive data about the features or amenities associated with these comparables to allow for a meaningful comparative analysis. Based on this record the Board finds the appellants did not demonstrate with clear and convincing evidence that the subject's improvement assessment was inequitable and a reduction in the subject's assessment is not justified on this basis.

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



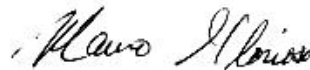
Member

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: November 19, 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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