



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

APPELLANT: Bruce A. Keiser
DOCKET NO.: 16-01246.001-R-1
PARCEL NO.: 07-01-30-402-016-0000

The parties of record before the Property Tax Appeal Board are Bruce A. Keiser Trust, the appellant, by attorney Michael Elliott of Elliott & Associates, P.C. in Des Plaines; 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: \$14,976
IMPR.: \$137,837
TOTAL: \$152,813

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 is improved with a two-story single-family dwelling of frame exterior construction. The dwelling was built in 2009 and contains 3,773 square feet of living area. Features of the home include a full unfinished basement, central air-conditioning, a fireplace, and a 718 square foot attached garage. The dwelling is located in Wheatland Township, Will County.

The appellant's appeal is based on overvaluation. In support of this argument, the appellant submitted information on three comparable sales whose proximity from the subject is not disclosed. None of the comparables have the same neighborhood code or are located in the same subdivision as the subject. The comparables consist of two-story single-family dwellings of frame exterior construction built in 2005 or 2008. The dwellings range in size from 3,531 to 3,895 square feet of living area and have full unfinished basements, central air conditioning, one or two fireplaces and a three-car garage. Appellant did not disclose the lot sizes of its

comparables. The comparables sold in December 2014 or February 2015 for prices ranging from \$350,000 to \$392,500 or from \$98.45 to \$111.16 per square foot of living area, including land. Based on this evidence, the appellant requested a total assessment of \$129,300 reflecting a market value of approximately \$387,900 or \$102.82 per square foot of living area, land included.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$152,813. The subject's assessment reflects a market value of approximately \$459,450 or \$121.77 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 two comparable sales. The comparables are located within .13 of a mile from the subject, have the same neighborhood code as the subject, and are located in the same subdivision as the subject. The comparables consist of two-story single-family dwellings of frame exterior construction and were built in 2014 or 2015 and contain 3,281 or 3,699 square feet of living area. The comparables have full unfinished basements, central air conditioning, one fireplace and a garage containing 893 or 835 square feet of building area. The comparables sold in July 2014 and August 2015 for \$547,796 and \$455,000 or \$166.96 and \$123.01 per square foot of living area, including land. The board of review submitted a brief stating that these two properties were built by the same builder as the subject property and were the only two homes that sold from 2014 to 2017 in King's Bridge Estates subdivision that are within 754 square feet, more or less, of the subject property's square footage. The board of review noted that none of appellant's comparables are in the same subdivision as the subject property and only one of its comparables is in the same school district and included a map depicting the distance of all of the comparables from the subject property. Based on this evidence, the board of review requested confirmation of the subject's assessment.

In rebuttal, appellant's attorney submitted a brief arguing that respondent's grid contains insufficient data to allow PTAB to make a fair comparison as it only submitted information on two allegedly comparable properties when three suggested sales are required.

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 and a reduction in the subject's assessment is not warranted.

As an initial matter, the Property Tax Appeal Board gave no weight to the appellant's argument that the board's comparables should be disregarded since only two comparables were submitted. While the Residential Appeal Form to be submitted by an appellant requires the submission of at least three comparable sales, Section 1910.40 of the rules of the Property Tax Appeal Board pertaining to the board of review's response to petition contains no reference to a minimum

number of comparables to be submitted by the board. (86 Ill.Admin.Code §1910.65(c)(4) and 86 Ill.Admin.Code §1910.40).

The parties submitted a total of five comparable sales to support their respective positions before the Property Tax Appeal Board.

The Board gave less weight to appellants' comparables, none of which are located in the same subdivision as the subject and only one of which is located in the same school district.

The Board finds the board of review's two comparables to be the best comparables submitted in the record. These comparables are similar to the subject in design, size, age and most features and are located in close proximity to the subject. These comparables sold in July 2014 and August 2015 for prices of \$455,000 and \$547,796 or \$123.01 and \$166.96 per square foot of living area, including land. The subject's assessment reflects an estimated market value of approximately \$459,450 or \$121.77 per square foot of living area, including land, which is supported by the best comparable sales in the record. After considering adjustments for differences between the comparables and the subject, the Board finds a reduction in the subject's assessment is not justified.

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: September 17, 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

Bruce A. Keiser , by attorney:
Michael Elliott
Elliott & Associates, P.C.
1430 Lee Street
Des Plaines, IL 60018

COUNTY

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