



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

APPELLANT: Bryan Reifsteck
DOCKET NO.: 16-01247.001-R-1
PARCEL NO.: 07-01-30-401-027-0000

The parties of record before the Property Tax Appeal Board are Bryan Reifsteck, 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.: \$101,917
TOTAL: \$116,893

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 two-story single-family dwelling of frame construction with 2,941 square feet of living area. The dwelling was constructed in 2006. Features of the home include an unfinished basement, central air conditioning and a 2-car garage. The property has an undisclosed site size and is located in Plainfield, Wheatland Township, Will County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument, the appellant submitted information on three comparable sales located in a different neighborhood code from the subject property. The comparables are described as two-story single-family dwellings of frame exterior construction ranging in size from 2,665 to 3,446 square feet of living area. The dwellings were constructed from 2003 to 2006. Features of the comparables include basements with one comparable having a finished area. All dwellings have central air conditioning, and a 2-car, 2.5-car or a 3-car garage. One dwelling has a fireplace. Two

properties have sites of 10,443 and 12,000 square feet of land area. One of the comparables' site size was not disclosed. The properties sold from February to December 2015 for prices ranging from \$268,000 to \$315,000 or from \$91.41 to \$100.56 per square foot of living area including land. Appellant also submitted Multiple Listing Service sheets on the three comparable sales. Based on this evidence, the appellant requested a reduction in the subject's total assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$116,893. The subject's assessment reflects a market value of \$351,452 or \$119.50 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 five comparable sales located within .23 of a mile from the subject. The comparables are improved with two-story, single-family dwellings of frame exterior construction ranging in size from 2,546 to 3,281 square feet of living area. The dwellings were constructed from 2012 to 2016 and feature unfinished basements, central air conditioning, and a garage ranging in size from 683 to 893 square feet of building area. Four comparables have a fireplace. The comparables sold from August 2014 to September 2016 for prices ranging from \$411,900 to \$547,796 or from \$136.48 to \$173.41 per square foot of living area, including land. The board of review also submitted a narrative brief arguing that the appellant's comparables are in a different school district and different subdivision than the subject. Based on this evidence, the board of review requested confirmation of the subject's assessment.

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.

The Board finds the parties submitted for the Board's consideration a total of eight suggested sale comparables with various degrees of similarity to the subject property. The Board gave less weight to appellant's comparables due to being outside the subject's subdivision and school district. Furthermore, appellant's comparable #2 has a larger dwelling size, finished basement, a fireplace and superior garage when compared to the subject. The Board gave less weight to board of review comparables #4 and #5 based on their August and October 2014 sale dates which is dated and thus less indicative of the market value as of the subject's January 1, 2016 assessment date. The Board finds the best evidence of market value to be the board of review comparables #1, #2 and #3. These comparables are most similar to the subject in location, design, size, age, and most features. These most similar comparables sold from August 2015 to September 2016 which is more proximate in time to the subject's assessment date. The comparables sold for prices ranging from \$411,900 to \$547,796 or from \$136.48 to \$166.96 per square foot of living area, including land. The subject's assessment reflects a market value of \$351,452 or \$119.50 per square foot of living area, land included, which is below the range

established by the most similar comparable sales in this record. After considering adjustments to the comparables for differences in size and features when compared to the subject, the Board finds that the appellant did not demonstrate by a preponderance of the evidence that the subject was overvalued. Therefore, the Board finds that the subject's estimated market value as reflected by its assessment is supported and 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

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