



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

APPELLANT: Patrick Berry
DOCKET NO.: 16-01264.001-R-1
PARCEL NO.: 19-09-17-105-010-0000

The parties of record before the Property Tax Appeal Board are Patrick Berry, the appellant, by attorney Jerri K. Bush in Chicago; 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: \$14,916
IMPR.: \$77,199
TOTAL: \$92,115

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 bi-level single-family dwelling of frame construction with 1,862 square feet of living area. The dwelling was constructed in 1972. Features of the home include central air conditioning, one fireplace and a two-car attached garage with 630 square feet of building area. The property has a 16,265 square foot site and is located in Mokena, Frankfort 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 improved with bi-level dwellings of frame or brick and frame construction that range in size from 1,196 to 1,277 square feet of living area. The dwellings were built from 1971 to 1977. Two comparables have central air conditioning. Each comparable has one fireplace and a two-car garage ranging in size from 525 to 624 square feet of building area. The sales occurred from January 2015 to March 2016 for

prices ranging from \$129,100 to \$250,500 or from \$107.94 to \$211.06 per square foot of living area, including land. The appellant requested the subject's assessment be reduced to \$82,742.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$92,115. The subject's assessment reflects a market value of \$276,954 or \$148.74 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 three comparable sales improved with bi-level dwellings of wood siding or brick exterior construction with either 1,196 or 1,184 square feet of living area. Each comparable has central air conditioning, and a garage with either 528 or 624 square feet of building area. The dwellings were either 37 or 42 years old. The properties have sites with either 15,394 or 16,112 square feet of land area. The comparables sold for prices ranging from \$129,000 to \$249,900 or from \$107.86 to \$211.06 per square foot of living area inclusive of the land. Board of review sale #1 was the same property as appellant's comparable sale #1 with a \$100 difference in the reported purchase price. Board of review sale #3 was the same property as appellant's sale #2. Board of review comparable sale #2 appears to be a subsequent sale of its comparable #1, however, the sale date is reported as "42159." The board of review requested no change be made to the 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 record contains four sales submitted by the parties with two being duplicates and one being a subsequent sale of appellant's comparable #1 and board of review comparable #1. The comparables are similar to the subject in location, style, age, features and land area. The primary difference between the comparables and the subject property is the size of dwellings with the subject dwelling being from approximately 46% to 57% larger than the comparables. These comparables sold for prices ranging from approximately \$107.84 to \$211.06 per square foot of living area, including land. The subject's assessment reflects a market value of \$148.74 per square foot of living area, including land, which is below all but one of the comparables on a square foot basis. Considering the subject dwelling is significantly larger than the comparables, the Board finds these sales demonstrate the subject property is not overvalued. Based on this evidence the Board finds the assessment of the subject property as established by the board of review is correct.

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



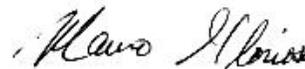
Member

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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