



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

APPELLANT: BUSCHBACH BUILDERS INC
DOCKET NO.: 16-07279.001-R-1
PARCEL NO.: 30-07-11-104-015-0000

The parties of record before the Property Tax Appeal Board are BUSCHBACH BUILDERS INC, 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: \$4,639
IMPR.: \$29,329
TOTAL: \$33,968

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellant timely filed the appeal from a decision of the Property Tax Appeal Board pursuant to section 16-185 of the Property Tax Code (35 ILCS 200/16-185) 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 dwelling of frame construction with 2,400 square feet of living area. The dwelling was constructed in 1900 and has a 1,200 square foot unfinished basement. The property has a 6,534 square foot site and is located in Joliet, Joliet Township, Will County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on four comparable sales that were located from .07 to .79 of a mile from the subject property. The appellant failed to disclose the land sizes of the comparables. The comparables were described as two-story dwellings containing from 1,920 to 2,880 square feet of living area. The appellant failed to disclose the exterior construction material of the comparables. The homes were built from 1894 to 1915. Three comparables have full unfinished basements, one has a partial slab foundation and one has a fireplace. The

comparables sold from June 2015 to December 2016 for prices ranging from \$10,000 to \$65,000 or from \$4.01 to \$23.18 per square foot of living area, including land.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$33,968. The subject's assessment reflects a market value of \$102,129 or \$42.55 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 four comparable sales that were located within the same subdivision as the subject property. The comparables had land sizes of 6,534 or 8,276 square feet of land area. The comparables were described as two-story or part two-story and part one-story dwellings of frame exterior construction containing from 1,518 to 1,856 square feet of living area. The homes were built from 1890 to 1928. The comparables have unfinished basements ranging in size from 682 to 1,040 square feet of building area. Three comparables feature central air conditioning and two comparables have a 624 or 748 square foot garage. The comparables sold from May 2016 to June 2017 for prices ranging from \$85,000 to \$142,000 or from \$46.34 to \$82.46 per square foot of living area, including land.

The board of review submitted evidence disclosing that the appellant's comparable #1 was demolished in August 2017 after its December 2016 sale, comparable #3 had fire damage prior to its October 2016 sale and comparable #4 is located in a different neighborhood than the subject.

The appellant submitted rebuttal critiquing the board of review's submission.

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 best evidence of market value to be the board of review's comparable sales #1 and #3. These comparables were most similar to the subject in land size, exterior construction, style, age and most features. These comparables also sold proximate in time to the January 1, 2016 assessment date at issue. The best comparables sold in May 2016 and December 2016 for prices of \$86,000 and \$142,000 or \$46.34 and \$82.46 per square foot of living area, including land. The subject's assessment reflects a market value of \$102,129 or \$42.55 per square foot of living area, including land, which is supported by the best comparable sales in this record. The Board gave less weight to the appellant's comparables due to the lack of information regarding their lot sizes, which an important factor in weighing their comparability to the subject. Furthermore, comparable #1 was demolished in August 2017 after its December 2016 sale, which calls into question its condition at the time of sale. Likewise, comparable #3

had fire damage prior to its October 2016 sale, calling into question its condition at the time of sale. The Board also gave less weight to the board of review's comparables #2 due to its smaller size and newer construction date, when compared to the subject. Finally, the Board gave less weight to the board of review's comparable #4 due to its sale date occurring greater than 17 months subsequent to the January 1, 2016 assessment date at issue. Based on this evidence 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: April 21, 2020



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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APPELLANT

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