



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

APPELLANT: Harrison Conley
DOCKET NO.: 16-07578.001-R-1
PARCEL NO.: 21-14-12-310-034-0000

The parties of record before the Property Tax Appeal Board are Harrison Conley, 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 a reduction 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: \$1,598
IMPR.: \$3,604
TOTAL: \$5,202

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellant timely filed the appeal from a 2015 Final Administrative Decision of the Property Tax Appeal Board pursuant to section 16-185 of the Property Tax Code (35 ILCS 200/16-185) in order to challenge 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 townhouse of frame construction with a concrete slab foundation. The townhome was constructed in 1970 and contains 920 square feet of living area. Features include a 280 square foot garage. The subject is situated on a 724 square foot site in University Park, Monee Township, Will County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument, the appellant submitted information on five comparable sales located within .54 of a mile from the subject. The comparables are described as two-story townhomes built in 1970 or 1974 ranging in size from 920 to 1,148 square feet of living area. Three of the comparables feature central air conditioning and each comparable has a garage ranging in size from 184 to 280 square feet of building area. The comparables sold from May 2015 to April 2016 for prices ranging from \$8,500 to \$16,001 or from \$8.43 to \$16.30 per square foot of living area, including land.

Based on this evidence, the appellant requested the total assessment be reduced to \$4,007 or a market value of \$12,022 or \$13.07 per square foot of living area, including land, at the statutory level of assessment of 33.33%.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$16,019. The subject's assessment reflects a market value of \$48,163 or \$52.35 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 response to the appeal, the board of review submitted a three-page memorandum prepared by Sandra Heard, Monee Township Assessor, along with additional documentation with both comparable sales data and a grid analysis of equity comparables. In the memorandum, the assessor contends that each of the comparable sales presented by the appellant were Special Warranty Deed, Quit Claim Deed, Bank REO and/or buyer/seller is a financial institution or government agency transactions. The assessor also reported that appellant's comparable #3 sold "more recently" in June 2018 for \$74,900.

In support of its contention of the correct assessment, the board of review through the township assessor submitted information on four comparable sales. The comparables are described as two-story frame townhouses ranging in size from 898 to 1,480 square feet of living area. The comparables were built in either 1972 or 1974 and each dwelling features central air conditioning. Two of the comparables have concrete slab foundations and two comparables have full unfinished basements. Two of the comparables each have a 239 square foot garage. Two comparables are in the same neighborhood as the subject. The comparables sold from February 2016 to November 2017 for prices ranging from \$22,000 to \$55,000 or from \$24.50 to \$37.16 per square foot of living area, including land.

The Board will not analyze the equity grid analysis as it is not responsive to the appellant's overvaluation argument.

Based on this evidence, the board of review requested confirmation of the subject's estimated market value as reflected by its assessment.

In written rebuttal, counsel for the appellant argued that compulsory sales are to be considered by the Property Tax Appeal Board (citing 35 ILCS 200/16-183). The appellant further argued that none of the board of review comparables are similar to the subject due to their dates of sale, larger dwelling sizes, basement foundations and/or lack of a garage feature. Next the appellant asserted appellant's comparables #1 and #2 were the best suitable comparables in the record and should result in a reduction of the subject's estimated market value as reflected by its 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 met this burden of proof and a reduction in the subject's assessment is warranted.

The parties submitted a total of nine comparable sales to support their respective positions before the Property Tax Appeal Board. The Board has given reduced weight to board of review comparables #3 and #4 based on their larger dwelling sizes and superior basement foundations as compared to the subject's slab foundation.

The Board finds the best evidence of market value to be appellant's comparable sales along with board of review comparable sales #1 and #2. The comparables have varying degrees of similarity to the subject in location, age and/or size but are similar to the subject in foundation and having a garage. The Board further recognizes that five of these most similar comparable have a superior feature of central air conditioning which is not an amenity of the subject. These most similar comparables sold between May 2015 to November 2017 for prices ranging from \$8,500 to \$35,000 or from \$8.43 to \$30.49 per square foot of living area, including land. The subject's assessment reflects a market value of \$48,163 or \$52.35 per square foot of living area, including land, which is above the range established by the best comparable sales in this record and not justified given the subject's lack of the air conditioning amenity featured in the higher valued properties. After considering adjustments to the best comparables for differences when compared to the subject property, the Board finds a reduction in the subject's assessment is 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



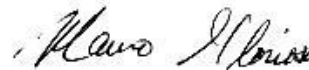
Member

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: May 26, 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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