



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

APPELLANT: Harrison Conley
DOCKET NO.: 16-07579.001-R-1
PARCEL NO.: 21-14-12-310-007-0000

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.: \$2,313
TOTAL: \$3,911

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) 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 townhome of frame construction with 898 square feet of living area. The townhouse was constructed in 1970. Features of the townhome include a concrete slab foundation and an attached 272-square foot garage. The property has a .02-acre site and is located in Monterey Village 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 a grid analysis of five comparable sales located from .02 to .56 of a mile from the subject. The properties are improved with two-story dwellings ranging in size from 920 to 1,148 square feet of living area. The homes were built in 1970 or 1974, each on a concrete slab foundation. Each home has a garage ranging in size from 184 to 280 square feet of building area, and three homes have central air conditioning. The sales of the comparables occurred 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. The appellant also submitted a copy of the 2015 Final Administrative Decision of the Property Tax Appeal Board regarding the subject property.

Based on this evidence, the appellant requested that the total assessment be reduced to \$3,911 which would reflect a market value of approximately \$11,734 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 \$12,776. The subject's assessment reflects a market value of \$38,413 or \$42.78 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, two of which were located in the same neighborhood as the subject property. The properties are improved with two-story townhomes with frame construction that range in size from 898 to 1,480 square feet of living area. The dwellings were constructed in 1970 or 1972. Two comparables each feature a basement, and two were built on concrete slab foundations. The homes each have central air conditioning and two have a garage with each containing 239 square feet of building area. The sales of the comparables occurred 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 of review also submitted a three-page narrative report critiquing appellant's comparable sales, as well as addressing the appellant's "contention of law" argument contending that the 2014 and 2015 Final Administrative Decision of the Property Tax Appeal Board are not controlling in this case; a grid analysis of four equity comparable properties; property information pages for the sales and equity comparables taken from the Monee Township's website; copies of the Illinois Real Estate Transfer Declaration (PTAX-203) forms associated with the appellant's sales; and copies of the 2014 and 2015 Final Administrative Decision of the Property Tax Appeal Board with regard to the subject property.

Based on this evidence, the board of review requested that the subject's assessment be confirmed.

In rebuttal, the appellant's attorney argued that Property Tax Appeal Board is statutorily compelled to consider compulsory sales. Appellant's attorney also critiqued five board of review comparable sales that were not part of the board of review 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 has met this burden of proof and a reduction in the subject's assessment is warranted.

Initially, as to the board of review's response to appellant's contention of law argument, the appellant claimed jurisdiction before the PTAB pursuant to section 16-185 of the Property Tax Code (35 ILCS 200/16-185) based on "direct appeal" from the 2015 Final Administrative Decision of the Property Tax Appeal Board. The appellant did not claim "rollover" of that decision as the subject property is not owner-occupied. Therefore, the Board will make a determination of the correct assessment based on the evidence submitted by the parties in this appeal only. Furthermore, the Board has given due consideration to board of review's equity comparables and finds the equity evidence unpersuasive as it was not responsive to the appellant's "comparable sales" basis of appeal.

The parties submitted a total of nine comparable sales to support their respective positions before the Property Tax Appeal Board. The Board finds the best evidence of the subject's market value to be appellant's comparable sales #1 and #2. These two comparables were located within .11 of a mile from the subject property and consist of dwellings virtually identical in age, design, size, foundation and features when compared to the subject. These most similar comparables each sold in April 2016 for prices of \$8,500 and \$15,000 or for \$9.24 and \$16.30 per square foot of living area, including land. The subject's assessment reflects a market value of \$38,413 or \$42.78 per square foot of living area, land included, which is above the best comparable sales in this record. Although these properties were Bank REO (real estate owned), Section 16-183 of the Property Tax Code provides that the Property Tax Appeal Board is to consider compulsory sales in determining the correct assessment of a property under appeal. Furthermore, the PTAX-203 forms associated with each of these two sales depict that all elements of an arm's-length transaction appeared to be present, which was not contested by the board of review.

The Board gave less weight to the appellant's comparable sale #3 as the evidence in the PTAX-203 form indicates that this property was not advertised for sale and, therefore, this sale does not meet all the elements of an arm's-length transaction. The Board also gave less weight to appellant's comparables #4 and #5, along with board of review comparable #1 and #2, based on these properties each having central air conditioning amenity, unlike the subject. Finally, the Board gave less weight to board of review comparables #3 and #4 due to these dwellings being located outside of the subject's neighborhood, and each having a basement, central air conditioning, and larger dwelling and lot size when compared to the subject.

Based on the evidence in this record, the Board finds that the appellant has demonstrated by a preponderance of the evidence that the subject's estimated market value as reflected by its assessment is overvalued, and, therefore, a reduction in the subject's assessment commensurate with the appellant's request is warranted.

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



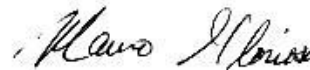
Member

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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