



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

APPELLANT: Salvatore Governale
DOCKET NO.: 17-00420.001-R-1
PARCEL NO.: 05-06-14-202-021-0000

The parties of record before the Property Tax Appeal Board are Salvatore Governale, the appellant, by Dennis D. Koonce, Attorney at Law in Frankfort; 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: \$31,480
IMPR.: \$132,813
TOTAL: \$164,293

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 2017 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 part 2-story/part 1-story dwelling of masonry construction with 3,770 square feet of living area. The dwelling was constructed in 2006. Features of the home include a walkout basement with 1,327 square feet of finished area, 672 square feet of finished attic space above the garage, central air conditioning, two fireplaces and a 1,178 square foot garage.¹ The property site is approximately one-half acre in size and is located in Joliet, Troy Township, Will County.²

¹ The appellant reported the subject has an unfinished basement but did not submit any evidence to support the claim and did not complete Section III – Description of Property of the appeal form. The board of review reported the subject has 1,327 square feet of finished area in the basement and 672 square feet of finished area in the attic over the garage. The board of review submitted a Property Record Card to support the claim.

² The appellant reported the site size as 0.53 of an acre. The board of review reported the site size as 32,029 square feet of land area. Neither party submitted evidence to support their data. This minor discrepancy will not affect the decision of the Property Tax Appeal Board.

The appellant contends overvaluation as the basis of the appeal. In support of this argument, the appellant submitted information on three comparable properties located from 0.2 of a mile to 4 miles from the subject. The comparables are described as 1-story or part 2-story/part 1-story brick dwellings that range in size from 3,212 to 5,296 square feet of living area built between 1990 and 2005. They feature finished basements, central air conditioning, fireplaces and garages that range in size from 310 to 1,037 square feet of building area. The comparables sold in July or November 2016 for either \$350,000 or \$355,000 or from \$66.09 to \$110.52 per square foot of living area. Based on this evidence, the appellant requested the subject's total assessment be reduced.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$164,293. The subject's assessment reflects a market value of \$493,076 or \$130.79 per square foot of living area, including land, when using the 2017 three-year average median level of assessment for Will County of 33.32% as determined by the Illinois Department of Revenue.

With respect to the appellant's evidence, the board of review submitted a letter from the township assessor critiquing the comparables submitted by the appellant's counsel.

In support of its contention of the correct assessment, the board of review submitted information on three sales comparables. The comparables are described as part 2-story/part 1-story frame and masonry dwellings built between 2002 and 2006. They range in size from 3,427 to 3,962 square feet of living area. The comparables feature full unfinished basements, central air conditioning, 1 or 2 fireplaces each, and garages that range in size from 838 to 1,114 square feet of building area. The comparables sold from August 2015 through April 2017 for prices ranging from \$445,000 to \$520,000 or from \$129.85 to \$138.69 per square foot of living area including land. 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 based on overvaluation is not warranted.

Both parties submitted a total of six comparables for the Board's consideration. None of the comparables submitted by either party were particularly similar to the subject in all respects. Appellant's comparable #1 is significantly larger than the subject and appellant's comparable #2 is a 1-story dwelling as compared to the subject's part 2-story/part 1-story design. Appellant's comparables #1 and #3 and the board of review comparables were located more than 2 miles from the subject. Board of review comparable #3 sold in 2015, not proximate in time to the assessment date at issue and not as indicative of market value as other sales in the record. However, the Board shall make a determination of the subject's correct assessment, regardless of

the quality of the evidence. Despite their locations, the Board gives more weight to appellant's comparable #3 and to board of review comparables #1 and #2 which are similar to the subject in dwelling size, age, style, exterior construction and some features. These comparables sold in July 2016 or April 2017 for prices ranging from \$355,000 to \$520,000 or from \$110.52 to \$131.25 per square foot of living area, including land. The subject's assessment reflects a market value of \$493,076 or \$130.79 per square foot of living area, including land, which falls within the range established by the most similar comparables in the record on both a total market value basis as well as a per square foot basis. After considering adjustments to these comparables for differences to the subject, the Board finds the subject's assessment is supported. Based on this market value evidence, the Board finds the appellant did not prove by a preponderance of the evidence that the subject is overvalued and a reduction in the subject's assessment is not 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



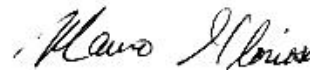
Member

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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