



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

APPELLANT: James Byrne
DOCKET NO.: 17-00500.001-R-1
PARCEL NO.: 05-06-11-207-004-0000

The parties of record before the Property Tax Appeal Board are James Byrne, the appellant; 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: \$19,500
IMPR.: \$58,450
TOTAL: \$77,950

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 one-story single-family dwelling of brick exterior construction with 2,285 square feet of living area. The dwelling was constructed in 1966. Features of the home include a partial basement with finished area, central air conditioning, a fireplace and a garage containing 575 square foot of building area. The property has a 19,101-square foot site and is located in Joliet, Troy Township, Will County.

The appellant, James Byrne, appeared before the Property Tax Appeal Board contending overvaluation as the basis of the appeal. The appellant also requested a reduction in the land assessment. The subject property is an owner-occupied residence that was the subject matter of an appeal before the Property Tax Appeal Board in 2015 under Docket Number 15-00416.001-R-1. In that appeal, the Property Tax Appeal Board rendered a decision lowering the assessment of the subject property to \$77,950 based on the evidence submitted by the parties.

For this 2017 tax year appeal, the appellant submitted information on five comparable sales located within the same subdivision as the subject property to demonstrate the subject was overvalued. The appellant also testified before the Property Tax Appeal Board that he is the owner of record and the occupant of the subject dwelling.

The Board takes notice that 2015, 2016 and 2017 are in the same general assessment period in Will County. (86 Ill.Admin.Code §1910.90(i) and 35 ILCS 200/9-215).

In support of the overvaluation argument, the appellant submitted information on five comparable sales located within the same subdivision as the subject property. The comparables are described as two-story or split-level dwellings of brick and wood or wood-siding exterior construction ranging in size from 3,323 to 4,348 square feet of living area. The dwellings were constructed from 1959 to 1976. Four comparables have a basement and one has a crawl space foundation. All dwellings have central air conditioning, one, two or three fireplaces and a garage that ranging in size from 525 to 792 square feet of building area. The comparables sold from February 2014 to September 2015 for prices ranging from \$110,000 to \$340,000 or from \$33.00 to 79.80 per square foot of living area including land. Based on this evidence, the appellant requested a reduction in the subject's total assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$87,310. The subject's assessment reflects a market value of \$262,035 or \$114.68 per square foot of living area, land included, 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.

The board of review's submission included a property record card for the subject property indicating that one of the owners of the dwelling is James Byrne, the named appellant in this appeal.

In response to the appellant's comparable sales evidence, the board of review noted the comparables consist of a split-level and four, two-story dwellings which differ from the subject's one-story design. The sales also were not proximate in time to the assessment date of January 1, 2017. Sales #3 and #5 were also not advertised for sale. Lastly, each comparable was substantially larger than the subject dwelling which contains 2,285 square feet of living area.

In support of its contention of the correct assessment, the board of review submitted evidence prepared by the Troy Township Assessor. The evidence includes information on four comparable sales, three of which are located in the same subdivision or street and one located in the adjoining neighborhood from the subject property. The comparables are improved with one-story single-family dwellings of frame or masonry exterior construction ranging in size from 1,713 to 2,626 square feet of living area. The dwellings were constructed from 1959 to 1984. Three comparables feature full basements, one of which has a full walkout and one comparable has a partial basement along with a crawl space foundation. The comparables each have central air-conditioning, one or two fireplaces and a garage ranging in size from 440 to 904 square feet of building area. The comparables have sites ranging in size from 18,531 to 43,822 square feet of land area. The comparables sold from September 2015 to July 2016 for prices ranging from \$248,000 to \$272,000 or from \$102.25 to \$144.78 per square foot of living area, including land.

The board of review also submitted property record cards for the subject and the four comparable sales in addition to PTAX-203 forms for the comparables.

Based on this evidence and argument, the board of review requested confirmation of the subject's assessment.

In rebuttal, the appellant submitted evidence in the form of narrative arguments along with photos critiquing board of review's five comparable sales. The appellant also testified as to the discrepancies in the board of review's comparables.

Conclusion of Law

The parties submitted evidence of nine comparable sales to support their respective positions. The Board gave little weight to the appellant's comparables due to their different design, size and dated sales evidence. The Board gave reduced weight to board of review sale #1 and #2 due to their different sizes and dated sales.

The Board finds that the best evidence of market value is board of review comparable sales #3 and #4. These sales occurred in July 2016 and sold for \$268,500 and \$272,000 or for \$112.40 and \$118.67 per square foot of living area, including land. Although the subject's assessment reflects a market value lower than these recent sales, the Property Tax Code allows the subject to be reduced below these recent sale prices under certain circumstances:

Section 16-185 of the Property Tax Code (35 ILCS 200/16-185) provides in part:

If the Property Tax Appeal Board renders a decision lowering the assessment of a particular parcel on which a residence occupied by the owner is situated, such reduced assessment, subject to equalization, shall remain in effect for the remainder of the general assessment period as provided in Sections 9-215 through 9-225, unless that parcel is subsequently sold in an arm's length transaction establishing a fair cash value for the parcel that is different from the fair cash value on which the Board's assessment is based, or unless the decision of the Property Tax Appeal Board is reversed or modified upon review.

The subject property was the subject matter of an appeal before the Property Tax Appeal Board in 2015 under Docket Number 15-00416.001-R-1. In that appeal, the Property Tax Appeal Board rendered a decision lowering the assessment of the subject property to \$77,950 based on the evidence submitted by the parties.

The Board finds that 2015, 2016 and 2017 are within the same general assessment period in Will County. The Board further finds that the 2015 decision should be carried forward to the subsequent years subject only to any equalization factor applied to that year's assessments. 16-185 of the Property Tax Code (35 ILCS 200/16-185). At the request of the Property Tax Appeal Board, the Will County Supervisor of Assessments, Rhonda Novak, confirmed that for both the 2016 and 2017 tax years, a township equalization factor of 1.0000 was applied in Troy Township. (See 86 Ill.Admin.Code Sec. 1910.67(k)(3)). For these reasons the Property Tax

Appeal Board finds that a reduction in the subject's assessment is warranted to reflect the Board's 2015 finding plus the application of the equalization factor of 1.0000 for tax year 2017.

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



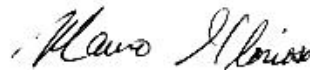
Member

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: November 19, 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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