



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

APPELLANT: Kevin Halleran
DOCKET NO.: 17-00781.001-R-1
PARCEL NO.: 19-09-03-327-111-0000

The parties of record before the Property Tax Appeal Board are Kevin Halleran, the appellant, by Mary Kate Gorman, Attorney at Law in Chicago; 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: \$533
IMPR.: \$57,799
TOTAL: \$58,332

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 two-story townhouse of brick and wood exterior construction with 1,562 square feet of living area. The dwelling was constructed in 2002. And has central air conditioning.¹ The property has a 1,533-square foot site and is located in Mokena, Frankfort Township, Will County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument, the appellant submitted information on three comparable sales located within the same neighborhood code as the subject as defined by the local assessor. The comparable sales are improved with two-story townhomes of brick and wood-siding exterior construction containing 1,504 or 1,740 square feet of living area. The dwellings were constructed in 1996 or 1997. The comparables

¹ The parties differ as to whether the subject property has a garage or not. The Board finds that this discrepancy will not impact the Board's decision for this appeal.

each feature central air conditioning and two dwellings have an unfinished basement.² The properties have sites ranging in size from 1,216 to 1,714 square feet of land area. The comparables sales occurred in May or September 2015 for prices ranging from \$147,000 to \$165,000 or from \$27.85 to \$36.21 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 \$58,332. The subject's assessment reflects a market value of \$175,066 or \$112.08 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.

In support of its contention of the correct assessment, the board of review submitted information on seven comparable sales located within .07 of a mile and within the same neighborhood code as the subject property as determined by the local assessor. The board of review comparables #4 and #5 are the same property. The comparable sales are each described as an "89 Townhouse" of brick exterior construction, the same as the subject property, ranging in size from 1,358 to 1,740 square feet of living area. The dwellings were constructed from 1996 to 1999 and each features central air conditioning. Two dwellings have an unfinished basement and six dwellings have a garage containing 380 or 441 square feet of building area.³ The properties have sites ranging in size from 1,285 to 2,134 square feet of land area, rounded. The comparables sold from September 2015 to December 2016⁴ for prices ranging from \$173,500 to \$203,000 or from \$111.59 to \$131.82 per square foot of living area, including land. The board of review submitted property record cards for the their comparables along with Illinois Transfer Declarations (PTAX-203) form for one of the appellant's comparable sales. In addition, the board of review submitted a narrative prepared by the township assessor critiquing the appellant's comparables. 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 is not warranted.

The parties submitted for the Board's consideration a total of ten suggested comparable sales which includes one comparable submitted twice by the board of review. These properties had various degrees of similarity to the subject property. The Board gave less weight to appellant's three comparables along with board of review comparable #3 due to their sale dates occurring in May and September 2015 which is more than one year removed from the subject's January 1,

² The appellant did not disclose whether or not the appellant's comparable properties had a garage.

³ The board of review grid analysis indicates that the subject property has a 440-square foot garage, however, the board of review did not include the subject's property record card with their submission.

⁴ The property record card for the board of review comparables #4 and #5 reveals that this property sold in March and June 2016. The Board will use the June 2016 sale information for the purpose of the analysis because this date is more proximate to the subject's January 1, 2017 assessment date.

2017 assessment date and thus less reflective of the market value. The Board gave less weight to board of review comparables #6 and #7 due to these dwellings having a basement, unlike the subject property.

The Board finds the best evidence of market value to be board of review comparable sales #1, #2, #4 and #8. These properties were most similar to the subject in location, design, age, size and most features. These most similar comparables sold from May to October 2016 for prices ranging from \$175,000 to \$188,500 or from \$106.32 to \$128.87 per square foot of living area, including land. The subject's assessment reflects a market value of \$175,066 or \$112.08 per square foot of living area, land included, which is supported by the best comparable sales in this record. Based on this evidence, the Board finds the appellant did not prove by preponderance of the evidence that the subject is overvalued and, therefore, no 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: 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

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