



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

APPELLANT: Jared Taylor
DOCKET NO.: 17-00827.001-R-1
PARCEL NO.: 11-04-05-204-003-0000

The parties of record before the Property Tax Appeal Board are Jared Taylor, 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: \$16,785
IMPR.: \$48,885
TOTAL: \$65,670

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 dwelling of frame exterior construction that has 1,756 square feet of living area.¹ The dwelling was constructed in 1998. The home features an unfinished basement, central air conditioning, a fireplace and a 400 square foot garage. The subject was reported to have a 2,132 square foot site. The subject property is located in Lockport Township, Will County.

The appellant submitted evidence before the Property Tax Appeal Board claiming overvaluation as the basis of the appeal. In support of overvaluation claim, the appellant submitted a grid analysis of three comparable sales located from .2 to 2 miles from the subject. The comparables

¹ The appellant's evidence indicates the subject dwelling has 1,732 square feet of living, but no evidence was submitted to support the reported dwelling size. The Board finds the only evidence of the subject's dwelling size contained in this record is the subject's property record card submitted by the board of review with a schematic drawing depicting 1,756 square feet of living area.

consist of one-story or two-story dwellings of wood or brick exterior construction that were built in 1998 or 1999. One comparable has a partial finished basement and two comparables do not have a basement. The comparables have central air conditioning and garages that contain from 207 to 420 square feet of building area. The dwellings range in size from 1,711 to 1,974 square feet of living area and are situated on sites that were reported to contain from 1,711 to 3,027 square feet of land area. The comparables sold from November 2016 to August 2017 for prices ranging from \$160,000 to \$177,000 or from \$86.02 to \$93.60 per square foot of living area including land. Based on this evidence, the appellant requested a reduction in the subject's assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject property of \$67,141. The subject's assessment reflects an estimated market value of \$201,504 or \$114.75 per square foot of living area including land area when applying Will County's 2017 three-year average median level of assessment of 33.32%.

In support of the subject's assessment, the board of review submitted a letter addressing the appeal and an analysis of four comparable sales. The evidence was prepared by the Lockport Township Assessor. In the letter, the assessor argued appellant's comparables #1 is a multi-level home;² comparable #2 is located in a different township than the subject; and comparable #3 is located in a different subdivision than the subject.

The comparable sales prepared by the assessor are located in the same subdivision as the subject. They consist of one-story or two-story dwellings of frame exterior construction that were built from 1998 to 2000. The dwellings range in size from 1,701 to 1,844 square feet of living area, but their site sizes were not disclosed. Features include unfinished basements, one fireplace and garages that range in size from 400 to 480 square feet of building area. The comparables sold from February 2015 to March 2016 for prices ranging from \$197,000 to \$213,000 or from \$112.31 to \$116.40 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 as a basis of the appeal. 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 evidence in the record supports a slight reduction in the subject's assessment.

The parties submitted seven comparable sales for the Board's consideration. The Board gave less weight to the comparables submitted by the appellant. Comparables #1 and #3 are dissimilar two-story style dwellings when compared to the subject's one-story design. Comparables #2 and #3 do not have basements, inferior to the subject's unfinished basement. Additionally, appellant's comparables #2 and #3 are not located on the subject's subdivision or located in close

² Comparables #2 and #3 selected by the assessor are two-story dwellings when compared to the subject's one-story design.

proximity to the subject. The Board also gave less weight to comparables #2 and #3 submitted by the board of review due to their dissimilar two-story design when compared to the subject.

The Board finds the remaining two comparables submitted by the board of review are more similar when compared to the subject in location, design, age, dwelling size and features. These comparables sold in February and July 2015 for prices of \$197,000 and \$198,000 or \$112.31 and \$116.40 per square foot of living area including land. The subject's assessment reflects an estimated market value of \$201,504 or \$114.75 per square foot of living area including land, which is greater than the most similar comparable sales on an overall basis and between the comparables on a per square foot basis. After considering adjustments to the comparables for any differences when compared to the subject, such as age, dwelling size and features, the Board finds the subject's estimated market value as reflected by its assessment is excessive. Therefore, a reduction in the subject's assessment 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



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 23, 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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