



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

APPELLANT: Robert Hazen
DOCKET NO.: 17-01286.001-R-1
PARCEL NO.: 12-02-05-306-020-0000

The parties of record before the Property Tax Appeal Board are Robert Hazen, 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 **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: \$48,402
IMPR.: \$152,296
TOTAL: \$200,698

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 is improved with a part one-story and part two-story single-family dwelling of brick and frame construction with 3,617 square feet of living area.¹ The dwelling was constructed in 1997. Features of the home include a full unfinished basement, central air conditioning, two fireplaces and a three-car attached garage. The property has a 19,964 square foot site and is located in Naperville, DuPage Township, Will County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted three appraisals estimating the subject property had a market value of \$515,000 as of January 1, 2015; \$526,000 as of January 1, 2016; and \$550,000 as of January 1, 2017. The appraisal for 2015 was prepared by Courtney R. Hanlon, a certified residential real

¹ Although each party's estimate of the dwelling size was similar, the Board finds the best evidence of size to be in the appellant's appraisal, that had a schematic diagram and calculations, resulting in a square foot estimate within 1.7% of the board of review's estimated size of the dwelling of 3,558 square feet.

estate appraiser. The 2016 and 2017 appraisals were prepared by Craig Allen Hanlon, a certified residential real estate appraiser. The appellant indicated the average value developed by the appraisers was \$530,333 and requested the subject's assessment be reduced to \$176,760.

The appraisal with the effective date of January 1, 2017 utilized the sales comparison approach based on four comparable sales located in Naperville from .06 miles to .50 miles from the subject property. The comparables were improved with two story dwellings ranging in size from 3,192 to 4,889 square feet of living area and in age from 23 to 30 years old. Each comparable has a basement with three having finished area. Each comparable also has central air conditioning and a two-car or a three-car attached garage. These properties had sites ranging in size from 9,998 to 13,982 square feet of land area. The sales occurred from May 2016 to July 2016 for prices ranging from \$510,000 to \$700,000 or from \$139.09 to \$189.39 per square foot of living area, including land. The appraiser made adjustments to the comparables for financing, land area, condition and features ranging from +\$32,000 to -\$147,400 to arrive at adjusted prices ranging from \$539,500 to \$568,900.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$200,698. The subject's assessment reflects a market value of \$602,335 or \$166.52 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 four comparable sales improved with part two-story and part one-story dwellings of brick and frame or brick, frame and stone construction that range in size from 3,424 to 3,891 square feet of living area. The dwellings were built from 1989 to 2001. Each comparable has a basement with three having finished area. Each comparable also has central air conditioning, one or two fireplaces and a two-car or three-car garage ranging in size from 495 to 750 square feet of building area. The comparables were located from .06 miles to .32 miles from the subject property, with three comparables being located in the subject's subdivision. These properties had sites ranging in size from 12,515 to 13,818 square feet of land area. The comparables sold from May 2014 to May 2016 for prices ranging from \$680,000 to \$738,000 or from \$174.76 to \$215.54 per square foot of living area, including land. Board of review comparable #1 was the same property as appellant's appraisal (1/1/17) comparable #4. Board of review sale #2 was the same as appellant's appraisal (1/1/16) sale #4. The board of review requested no change be made to the assessment.

In rebuttal the appellant asserted that each of the board of review comparables has an updated kitchen and bathroom as well as a finished basement.

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 comparable sales in this record support the subject's assessment.

Initially, the Board gives little weight to the appellant's appraisals with effective dates of January 1, 2015 and January 1, 2016, as each opinion predates the assessment date at issue by 1 or 2 years. Additionally, the sales used in each of these reports did not occur proximate in time to the assessment date. Furthermore, the value conclusions reached by the appellant's appraisers demonstrate that values were appreciating from January 1, 2015 to January 1, 2017.

The appellant's appraisal with an effective date of January 1, 2017, estimated the subject property had a market value of \$550,000. The appraiser used four comparable sales that had varying degrees of similarity to the subject property. The adjustments to the comparables made by the appraiser seem reasonable except for negative \$102,000 adjustment to comparable #3 and the negative \$105,000 to comparable #4 for quality of construction. The appellant's appraiser described the subject dwelling as being in above average quality while comparables #3 and #4 were described as good overall quality, yet the appraiser made downward adjustments of 15% to each comparable for quality of construction. This adjustment seems excessive due to the marginal difference between "above average" and "good" quality of construction. Due to this finding, the Board finds the appellant's appraiser underestimated the subject's market value as of January 1, 2017.

The Board gave less weight to board of review sales #3 and #4 due to their May 2014 and July 2014 sale dates, which are not proximate in time to the assessment date at issue. Board of review sale #1 was also used by the appellant's appraiser as sale #4. This property is located in the subject's subdivision within .06 miles of the subject property and sold in May 2016 for a price of \$700,000 or \$189.39 per square foot of living area, including land. Board of review comparable #2 is also located in the subject's subdivision within .08 miles of the subject property and sold in October 2015 for a price of \$710,000 or \$184.13 per square foot of living area, including land. Board of review sale #2 was the same as appellant's appraisal comparable sale #4 in the appraisal with an effective date of January 1, 2016. In that appraisal a significant downward adjustment of 15% was made to the comparable for "good overall" quality of construction compared to the subject's "above average" quality of construction, which appears excessive.

The two comparables located in the subject's subdivision that sold most proximate in time to the assessment date had prices of \$700,000 and \$710,000 or \$189.39 and \$184.13 per square foot of living area, respectively. The subject's assessment reflects a market value of \$602,335 or \$166.52 per square foot of living area, land included, which is well below those sales located in the subject's subdivision.

After considering the appellant's appraisal with an effective date of January 1, 2017 and board of review sales #1 and #2, being mindful that these two sales had slightly superior quality of construction than the subject property, the Board finds the subject's assessment is reflective of the property's market value as of January 1, 2017. Based on this evidence the Board finds the assessment of the subject property as established by the board of review is correct and no change 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: May 21, 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

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