



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

APPELLANT: Carol A. Spencer
DOCKET NO.: 17-01396.001-R-1
PARCEL NO.: 30-07-09-308-014-0000

The parties of record before the Property Tax Appeal Board are Carol A. Spencer, the appellant, by Jessica Hill-Magiera, Attorney at Law in Lake Zurich; 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: \$16,693
IMPR.: \$58,517
TOTAL: \$75,210

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 dwelling of frame construction that has 3,378 square feet of living area. The dwelling was constructed in 1898. Features of the home include a full unfinished basement, fireplace, a 768 square foot attached garage and a 560 square foot detached garage. The subject has a 13,939 square foot site and is located in Joliet, Joliet Township, Will County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on five comparable sales located from .20 of a mile to 1.26 miles from the subject property, one of which is located in same neighborhood as the subject. The comparables consist of two-story dwellings ranging in size from 2,816 to 3,744 square feet of living area. The appellant did not disclose the exterior construction of the dwellings or the site sizes of the comparables. The dwellings were constructed from 1877 to 1920. Four comparables have full basements and one comparable has a partial basement and a concrete slab foundation.

One comparable has central air conditioning, three comparables each have one fireplace and each comparable has a garage ranging in size from 324 to 624 square feet of building area. The comparables sold from October 2015 to May 2017 for prices ranging from \$60,000 to \$190,000 or from \$18.98 to \$50.75 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 of \$75,210. The subject's assessment reflects a market value of \$225,720 or \$66.82 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.

With respect to the appellant's evidence, the board of review submitted a memorandum critiquing the comparables submitted by the appellant's counsel. The assessor noted appellant's comparable #2 was a 2015 sale, comparable sales #1 and #3 are located over one mile from the subject, and comparable sale #4 is located over 2 miles from the subject. However, the location map of the appellant's comparables submitted by the assessor shows appellant's comparable #1, #3 and #4 are located .30, .66 and 1.26 miles from the subject, respectively. In addition, the assessor argued comparable sale #1 sold inexpensively because it is located across the street from government subsidized housing.

In support of its contention of the correct assessment, the board of review submitted information on four comparable sales located in the same subdivision as the subject. The comparables have sites ranging in size from 6,969 to 37,026 square feet of land area. The comparables consist of two-story dwellings of frame or masonry exterior construction ranging in size from 2,124 to 2,816 square feet of living area. The dwellings were constructed from 1890 to 1928. Each comparable has a full unfinished basement, three comparables have central air conditioning, three comparables each have one or two fireplaces and each comparable has a garage ranging in size from 324 to 912. The comparables sold from May 2016 to June 2018 for prices ranging from \$235,000 to \$420,000 or from \$108.31 to \$152.39 per square foot of living area, including land. Based on this evidence, the board of review requested confirmation of the subject's assessment.

In written rebuttal, counsel for the appellant contended that board of review comparables #1, #3 and #4 are not comparable to the subject as they have smaller dwelling sizes when compared to the subject or sold too remote in time to establish market value as of January 1, 2017. In a rebuttal grid analysis, counsel reiterated that the appellants' comparables #1, #3 and #5 and board of review comparable #2 are the best comparable sales in the record and contended the subject's assessment should be reduced.

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 nine suggested comparable sales for the Board's consideration. The Board gave less weight to the appellant's comparable sale #2 and the board of review comparable #1 as both sold less proximate in time to the January 1, 2017 assessment date and are less likely to be reflective of market value. The Board gave less weight to the appellant's comparable #4 as it is located over 1.2 miles from the subject.

The Board finds the best evidence of market value to be the appellant's comparable sales #1, #3 and #5, along with comparable sales #2, #3 and #4 submitted by the board of review. These six comparables are similar to the subject location, design, age and some features. These comparables sold from May 2016 to October 2017 for prices ranging from \$68,000 to \$305,000 or from \$24.01 to \$114.25 per square foot of living area, including land. The subject's assessment reflects a market value of \$225,720 or \$66.82 per square foot of living area, including land, which falls within the range established by the best comparable sales in this record. The Board recognizes that board of review comparables #3 and #4 have smaller lot sizes and dwelling sizes when compared to the subject, but their sale prices of \$255,000 and \$235,000 or \$114.25 and \$110.64 per square foot of living area, land included, further support the subject's assessment. After considering adjustments to the comparables for differences when compared to the subject, the Board finds the subject's estimated market value as reflected by its assessment is supported. Therefore, no 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 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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