



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

APPELLANT: Bill & Sharon Ballweber
DOCKET NO.: 17-01402.001-R-1
PARCEL NO.: 16-05-20-203-005-0000

The parties of record before the Property Tax Appeal Board are Bill & Sharon Ballweber, the appellants, 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 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: \$29,964
IMPR.: \$131,086
TOTAL: \$161,050

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellants 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 two-story dwelling of brick construction with 3,913 square feet of living area. The dwelling was constructed in 1992. Features of the home include a full unfinished basement, central air conditioning, a fireplace and an attached garage with 711 square feet of building area. The home also features an above-ground pool with a 1,354 square foot surrounding pool deck. The property has a 42,108 square foot site and is located in Homer, Homer Glen Township, Will County.

The appellants contend overvaluation and assessment inequity as the bases of the appeal. In support of the overvaluation argument, appellants' attorney submitted limited information on four comparable properties located .07 to .76 of a mile of the subject property. Two of the comparables have the same neighborhood code as the subject. The comparables consist of two-story dwellings with brick or brick and siding exteriors ranging in size from 3,308 to 4,081

square feet of living area. The homes were constructed from 1986 to 2001. Each comparable has a basement, one with finished area, central air conditioning, one or two fireplaces and a garage ranging in size from 721 to 921 square feet of building area.¹ The sales occurred from April 2015 to March 2017 for prices ranging from \$294,000 to \$407,500 or from \$72.04 to \$123.19 per square foot of living area, land included. Based on these sales, the appellants requested the subject's assessment be reduced to \$102,217, reflecting a market value of \$306,651 or \$78.37 per square foot of living area, land included.

With respect to the assessment equity argument, the appellants provided limited information on 12 comparable properties improved with two-story dwellings ranging in size from 3,080 to 4,301 square feet of living area. The dwellings were constructed from 1990 to 2000. Each comparable has a basement. These properties are located within .24 of a mile from the subject property and have improvement assessments ranging from \$75,367 to \$151,794 or from \$18.47 to \$33.20 per square foot of living area. Based on this evidence, the appellants requested the subject's assessment be reduced to \$72,253 or \$18.46 per square foot of living area, land included.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$164,949. The subject's assessment reflects a market value of approximately \$495,045 or \$126.51 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 subject property has an improvement assessment of \$134,985 or \$34.50 per square foot of living area.

In support of its contention of the correct assessment the board of review submitted information on four comparable sales consisting of one, one-story dwelling and three, two-story dwellings of frame construction that range in size from 3,054 to 4,232 square feet of living area. The dwellings were built from 1991 to 2001. Each comparable has a full unfinished basement, central air conditioning, one or two fireplaces, and a garage ranging in size from 719 to 939 square feet of building area. Comparable #2 features an in-ground swimming pool. The comparables are located 2.02 to 2.79 miles from the subject property and are not in the same neighborhood as the subject property. The sales occurred from May to November 2017 for prices ranging from \$489,900 to \$500,000 or from \$118.15 to \$163.69 per square foot of living area, land included. The board of review also disclosed that appellants purchased the subject property in August 2014 for \$575,000 or \$177.25 per square foot of living area, land included.

In support of the assessment equity argument, the board of review provided information on four equity comparables located within .24 miles of the subject property and having the same neighborhood code as the subject. The comparables are improved with two-story dwellings of varied exterior construction built from 1991 to 2003 and ranging in size from 3,949 to 4,232 square feet of living area. Each comparable has a full unfinished basement, central air conditioning, one or two fireplaces, and a garage ranging in size from 731 to 1,214 square feet of building area. Comparable #1 features an above-ground swimming pool with surrounding pool deck. Comparable #2 features an in-ground swimming pool. These properties have improvement

¹ Some details about the appellant's comparables were not included on appellant's grid analysis and has been supplemented by a grid analysis and property record cards submitted by the board of review.

assessments ranging from \$133,838 to \$149,261 or from \$33.37 to \$34.91 per square foot of living area.

In addition to their grid analyses, the board of review submitted a brief stating that the sale dates reported by appellant's counsel as shown on a copy of the PTAX-203 for each transaction are incorrect. The board of review also argued that 12 equity comparables, as submitted by appellants, was excessive and the comparables are not similar in characteristics although no further details about these characteristics were provided.

Based on this evidence, the board of review requested no change in the subject's assessment.

The appellants' counsel submitted rebuttal comments indicating that none of the comparable sales provided by the board of review were acceptable as all of the comparables were two to three miles distant from the subject and board of review comparable #1 was of dissimilar one-story design. Counsel further asserted that board of review equity comparables alone support a reduction even without considering appellants' equity comparables.

Conclusion of Law

The appellants asserted in part that 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 appellants met this burden of proof and a reduction in the subject's assessment is warranted.

The parties submitted eight sales comparables for the Board's consideration. The Board gave less weight to appellants' comparable #2 which has a finished basement, dissimilar to the subject. The Board gave less weight to the board of review comparables as comparable #1 was of dissimilar one-story design and all of the comparables were located over two miles distant from the subject.

The Board finds the best evidence of market value in the record to be appellants' comparables #1, #3 and #4. These comparables, which were similar to the subject in location, design, age, size and most features, sold from January 2016 to March 2017 for prices ranging from \$350,000 to \$407,500 or from \$101.86 to \$123.19 per square foot of living area, land included. The subject's 2017 assessment reflects an estimated market value of \$495,045 or \$126.51 per square foot of living area, land included, which falls above the range established the best comparable sales submitted for the Board's consideration. After making adjustments to the comparables for some differences when compared to the subject, the Property Tax Appeal Board finds a reduction in the subject's assessment is warranted on the grounds of overvaluation.

The appellants also contend assessment inequity with respect to the improvement assessment as a basis of the appeal. Taxpayers who object to an assessment on the basis of lack of uniformity bear the burden of proving the disparity of assessments by clear and convincing evidence. 86 Ill.Admin.Code 1910.63(e). After an analysis of the assessment data, the Board finds the

appellants have not met this burden and no reduction in the assessment is warranted on the grounds of lack of uniformity.

The parties provided 16 equity comparables for consideration by the Board. The Board gave less weight to appellants' comparables since appellants' counsel did not disclose salient information regarding the comparables such as their basement finish or other features such as central air conditioning, fireplaces or garage size for a meaningful comparative analysis. The board gave less weight to board of review comparables #3 and #4 which both have much larger garages when compared to the subject.

The Board finds the best evidence of assessment equity submitted for its consideration are board of review comparables #1 and #2. These comparables are similar to the subject in location, style, size and most features and both have swimming pools, like the subject. These properties have improvement assessments of \$33.89 and \$33.37 per square foot of living area, respectively. The subject property has an improvement assessment of \$34.50 per square foot of living area, which is slightly higher than that of the best comparables submitted in the record. Based on this evidence, the Property Tax Appeal Board finds that a slight reduction in the subject's improvement 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



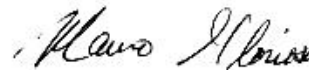
Member

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

AGENCY

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