



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

APPELLANT: Randall McGill
DOCKET NO.: 17-01405.001-R-1
PARCEL NO.: 16-05-02-104-012-0000

The parties of record before the Property Tax Appeal Board are Randall McGill, 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: \$21,961
IMPR.: \$107,864
TOTAL: \$129,825

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 two-story dwelling of brick construction with 2,810 square feet of living area. The dwelling was constructed in 1987. Features of the home include a full unfinished basement, central air conditioning, a fireplace and an attached garage with 655 square feet of building area. The property also features an inground swimming pool.¹ The property has a 17,899 square foot site and is located in Homer Glen, Homer Township, Will County.

The appellant contends overvaluation and assessment inequity as the bases of the appeal. In support of the overvaluation argument, appellant's attorney submitted limited information on

¹ Some information about the subject property was supplemented by the grid analysis and property record card submitted by the board of review.

five comparable properties located within .42 miles of the subject property.² The comparables consist of two-story dwellings of brick or brick and siding exterior construction ranging in size from 2,666 to 3,367 square feet of living area and constructed from 1986 to 1989. Each comparable has a full unfinished basement, central air conditioning, one fireplace and a garage ranging in size from 598 to 968 square feet of building area. Comparable #3 has an inground swimming pool. The sales occurred from May to October 2016 for prices ranging from \$290,000 to \$381,000 or from \$96.67 to \$136.18 per square foot of living area, land included. Based on these sales, the appellant requested the subject's assessment be reduced to \$112,382, reflecting a market value of \$337,146 or \$119.98 per square foot of living area, land included.

With respect to the assessment equity argument, the appellant provided limited information on 32 comparable properties improved with two-story dwellings ranging in size from 2,535 to 3,089 square feet of living area. The dwellings were constructed from 1977 to 1997. Each comparable has a full basement. No information was provided regarding basement and exterior finishes or features such as central air conditioning, fireplaces or garage sizes. These properties are located in the same neighborhood as the subject property and have improvement assessments ranging from \$75,557 to \$104,742 or from \$28.38 to \$43.56 per square foot of living area. Based on this evidence, the appellant requested the subject's assessment be reduced to \$79,749 or \$28.38 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$129,825. The subject's assessment reflects a market value of \$389,631 or \$138.66 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 \$107,864 or \$38.39 per square foot of living area.

In support of its contention of the correct assessment on market value grounds, the board of review submitted information on five comparable sales, two of which were also submitted by the appellant. The comparables are located within .37 miles of the subject property and have the same neighborhood code as the subject. The dwellings were built from 1986 to 1993 and consist of two-story dwellings of brick or brick and siding exterior construction that range in size from 2,761 to 3,422 square feet of living area. Each comparable has a full unfinished basement, central air conditioning, a fireplace, and a garage ranging in size from 730 to 843 square feet of building area. According to the grid analysis and property record cards submitted by the board of review, comparables #4 and #5 have inground swimming pools. The sales occurred from October 2016 to November 2017 for prices ranging from \$376,000 to \$425,501 or from \$115.43 to \$137.97 per square foot of living area, land included.

In support of the assessment equity argument, the board of review provided information on six equity comparables, one of which was also submitted by the appellant. The dwellings are located within .22 miles of the subject property and have the same neighborhood code as the subject. The comparables are improved with two-story dwellings of brick or brick and siding exterior

² Appellant's attorney did not disclose salient details such as lot size, exterior construction or basement finish of the comparables presented on the grid analysis. Additional evidence regarding the features of the appellant's comparables was gleaned from evidence submitted by the board of review.

construction which were built from 1986 to 1998 and range in size from 2,680 to 2,963 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 633 to 843 square feet of building area. According to the grid analysis and property record cards submitted by the board of review, comparables #1, #2 and #3 have inground swimming pools. These properties have improvement assessments ranging from \$97,748 to \$118,804 or from \$35.40 to \$43.02 per square foot of living area.

Based on this evidence, the board of review requested confirmation of the subject's assessment.

Appellant's counsel submitted rebuttal comments indicating that four of the five of the comparable sales provided by the board of review were acceptable and two of those were common to both parties.

Conclusion of Law

The appellant 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 appellant did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The parties submitted eight sales comparables for the Board's consideration. The Board finds all of the comparables submitted were similar to the subject in location, design, age, size and most features. These comparables sold from May 2016 to November 2017 for prices ranging from \$290,000 to \$425,501 or from \$96.67 to \$137.97 per square foot of living area, land included. The subject's 2017 assessment reflects a market value of \$389,631 or \$138.66 per square foot of living area, land included, which falls within the range established by comparable sales on an overall basis but above the range on a per square foot basis. However, after making adjustments to the comparables for some differences when compared to the subject such as the absence of an inground swimming pool or an inferior exterior finish, the Property Tax Appeal Board finds that the subject's assessment is justified and no reduction in the subject's assessment is warranted on the grounds of overvaluation.

The appellant also contends 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 appellant has not met this burden and no reduction in the assessment is warranted on the grounds of lack of uniformity.

The parties provided 37 equity comparables for consideration by the Board, as appellant's comparable #28 was the same property as board of review comparable #2. The comparables have varying degrees of similarity to the subject but overall were similar in style, size and age. Appellant's comparable properties have improvement assessments that range from \$28.38 to

\$43.56 per square foot of living area, while board of review comparables have improvement assessments that range from \$35.40 to \$43.02 per square foot of living area. As the subject property has an improvement assessment of \$38.39 per square foot of living area, which falls within the range established by each party's respective comparables, the Property Tax Appeal Board finds that a reduction in the subject's improvement assessment is not 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



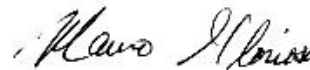
Member

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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