



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

APPELLANT: Richard J. Van Zet  
DOCKET NO.: 17-01408.001-R-1  
PARCEL NO.: 16-05-02-113-013-0000

The parties of record before the Property Tax Appeal Board are Richard J. Van Zet, 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 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:** \$ 21,961  
**IMPR.:** \$111,714  
**TOTAL:** \$133,675

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 brick and aluminum siding exterior construction with 3,481 square feet of living area. The dwelling was constructed in 1988. Features of the home include a full unfinished basement, central air conditioning, a fireplace and a 788 square foot garage. The property has a 17,628 square foot site and is located in Homer Glen, Homer Township, Will County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on six comparable sales located in the same neighborhood as the subject property and within .24 of a mile from the subject. The comparables consist of two-story dwellings that were built between 1985 and 1990. The homes range in size from 3,000 to 3,944 square feet of living area and feature basements. Each comparable has central air conditioning, a fireplace and a garage ranging in size from 697 to 1,007 square feet of building area. The

comparables sold between April 2016 and June 2017 for prices ranging from \$290,000 to \$435,000 or from \$96.67 to \$111.38 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 \$137,711. The subject's assessment reflects a market value of \$413,298 or \$118.73 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 response to the appellant's evidence, the board of review submitted a memorandum and data gathered by the Homer Township Assessor's Office. In the memorandum, the assessor contends that appellant's comparables #3 and #4 were not valid arm's-length sale transactions as depicted in Exhibits A and B, copies of the applicable PTAX-203 Illinois Real Estate Transfer Declarations for the transactions. One PTAX-203 depicts the seller/buyer as a financial institution or government agency and the second PTAX-203 reflects the transfer of a second parcel of approximately 6-acres along with comparable #4 such that the sale price does not reflect only the improved parcel. The board of review also reiterated the appellant's comparables in a grid analysis which indicated that comparable #4 has an in-ground swimming pool which had not been disclosed in the appellant's grid analysis.

In support of its contention of the correct assessment the board of review submitted information on five comparable sales located in the subject's neighborhood and within .39 of a mile of the subject. Board of review comparable #4 is the same property as appellant's comparable #4 that was criticized as not being an arm's-length transaction. The comparables presented by the board of review consist of two-story dwellings of brick, brick and stucco or brick and aluminum siding exterior construction that were built between 1987 and 2002. The homes range in size from 3,132 to 3,944 square feet of living area and feature unfinished basements. Each comparable has central air conditioning, a fireplace and a garage ranging in size from 697 to 959 square feet of building area. Comparable #4 also has an in-ground swimming pool. The comparables sold between May 2016 and December 2017 for prices ranging from \$381,000 to \$505,000 or from \$110.29 to \$145.83 per square foot of living area, including land.

Based on the foregoing evidence and argument, the board of review requested confirmation of the subject's assessment.

In written rebuttal, the appellant's counsel purportedly reiterated three board of review comparables that were presented. Having examined the appellant's discussion of the parcel numbers for these purported board of review comparables, the Property Tax Appeal Board finds only board of review comparable #2 was presented and was re-numbered as comparable #3 in the rebuttal filing. The appellant contended that board of review comparable #2 was dissimilar to the subject dwelling as it was 10% smaller. Counsel also argued that using a median sale price per square foot would be more consistent with the preponderance of the evidence standard (86 Ill.Admin.Code §1910.63(e)). As part of the rebuttal filing, the appellant concluded appellant's comparables #2, #3 and #6 were the "best" comparables in the record.

### **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 met this burden of proof and a reduction in the subject's assessment is warranted.

The parties submitted a total of ten comparable sales, with one common property presented by both, to support their respective positions before the Property Tax Appeal Board. The Board has given reduced weight to appellant's comparable #4/board of review comparable #4 as this home has an in-ground swimming pool which is not a feature of the subject property and the sale price apparently included an additional 6-acre property making it dissimilar to the subject. The Board has also given reduced weight to appellant's comparables #1 and #5 due to differences in dwelling size when compared to the subject dwelling. Less weight was also afforded to board of review comparable #3 as its sale price of \$505,000 appears to be an outlier given the record of sales in the subject's neighborhood in this appeal.

The Board finds the best evidence of market value to be appellant's comparable sales #2, #3 and #6 along with board of review comparable sales #1, #2 and #5. These comparables are similar to the subject in location, age, exterior construction, size and/or most features. These six most similar comparables sold between May 2016 and June 2017 for prices ranging from \$369,000 to \$412,000 or from \$102.19 to \$121.65 per square foot of living area, including land. The subject's assessment reflects a market value of \$413,298 or \$118.73 per square foot of living area, including land, which is above the range established by the best comparable sales in this record in terms of overall value and does not appear justified on a per-square-foot basis when examining these six best comparable sales in the record. Based on this evidence the Board finds a reduction in the subject's 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

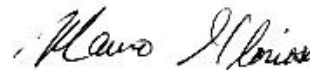
Member

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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