



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

APPELLANT: Arturo Padilla
DOCKET NO.: 17-01410.001-R-1
PARCEL NO.: 12-02-08-476-019-0000

The parties of record before the Property Tax Appeal Board are Arturo Padilla, the appellant, by attorney Jessica Hill-Magiera 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: \$13,131
IMPR.: \$78,262
TOTAL: \$91,393

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 part two-story and a part one-story dwelling of vinyl siding exterior construction with 2,259 square feet of living area. The dwelling was constructed in 1993. Features of the home include an unfinished basement with a crawl-space area, central air conditioning and a 410 square foot garage. The property has a 10,007 square foot site and is located in Bolingbrook, DuPage 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 within .59 of a mile of the subject, only one of which is located in the same neighborhood as the subject property as assigned by the township assessor. The comparables consist of two-story dwellings ranging in size from 2,009 to 2,351 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 1993 to 2004. The comparables each have an unfinished basement with a

crawl-space area, central air conditioning and a garage containing 400 or 402 square feet of building area. In addition, two comparables have one fireplace. The comparables sold from May 2016 to May 2017 for prices ranging from \$170,001 to \$260,000 or from \$84.62 to \$119.76 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 \$91,393. The subject's assessment reflects a market value of \$274,289 or \$121.42 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 appeal, the board of review submitted a memorandum that asserted that all of the appellant's comparables, except for comparable #1, are located in a different subdivision which is subject to a Special Service Assessment (SSA) tax lien that has an added tax burden of approximately \$2,000. The assessor contends that the comparables in the SSA subdivision sell for less because of the added tax burden. The board of review also reported a posting error occurred that depicted the appellant's comparable #3 sold in May 2017 for a price of \$170,001. The board of review provided a copy of the PTAX-203 Illinois Real Estate Transfer Declaration associated with the sale depicting the correct parcel number and property address to support their claim.

In support of its contention of the correct assessment, the board of review submitted information on four comparable sales located within .71 of a mile of the subject, three of which are located in the same neighborhood as the subject as assigned by the township assessor. The comparables have sites ranging in size from 9,563 to 25,776 square feet of land area. The comparables consist of one, split-level dwelling and three, two-story dwellings of vinyl siding exterior construction ranging in size from 1,829 to 2,043 square feet of living area. The dwellings were constructed from 1990 to 2000. One comparable has a part unfinished basement and a part crawl-space area and three comparables each have a full basement, with one having finished area. The comparables each have central air conditioning and a garage ranging in size from 400 to 600 square feet of building area. The comparables sold from February to September 2016 for prices ranging from \$250,000 to \$290,000 or from \$125.25 to \$136.69 per square foot of living area, including land. Based on this evidence, the board of review requested confirmation of the subject's assessment.

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 ten suggested comparable sales for the Board's consideration. The Board gave less weight to the appellant's comparables #2 through #6 due to their location being in a

different subdivision and subject to an SSA tax lien, unlike the subject. The Board also gave reduced weight to board of review comparable #3 due to its dissimilar split-level design when compared to the subject's part two-story and part one-story design, along with board of review comparable #4 that has a significantly larger site size and is located in a different subdivision when compared to the subject.

The Board finds the best evidence of market value to be the appellant's comparable sale #1, along with comparable sales #1 and #2 submitted by the board of review. These three comparables are similar to the subject in location, site size, dwelling size, design, age and features. The comparables sold in either April or May 2016 for prices ranging from \$227,500 to \$268,000 or \$104.79 to \$131.18 per square foot of living area, including land. The subject's assessment reflects a market value of \$274,289 or \$121.42 per square foot of living area, including land, which is above the overall price range of the comparables, but falls within the range of the best comparable sales in this record on a square foot basis. The Board finds the subject dwelling is superior in size to the comparables. After considering adjustments to the comparables for differences including dwelling size, the Board finds the subject's estimated market value as reflected by its assessment is supported. Based on this record, the Board finds the appellant did not demonstrate by a preponderance of the evidence that the subject was overvalued and no 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



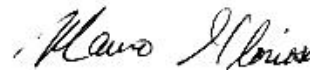
Member

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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