



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

APPELLANT: Mark Sheahan & Melissa Williams
DOCKET NO.: 17-01414.001-R-1
PARCEL NO.: 23-16-07-407-010-0000

The parties of record before the Property Tax Appeal Board are Mark Sheahan & Melissa Williams, 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: \$13,530
IMPR.: \$63,920
TOTAL: \$77,450

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 exterior construction with approximately 2,947 square feet of living area.¹ The dwelling was constructed in 1992. Features of the home include a finished basement, central air conditioning, a fireplace, a whirlpool and a 674 square foot garage. The property has a 39,648 square foot site and is located in Crete, Crete Township, Will County.²

¹ The board of review reported the subject contains 2,947 square feet of living area and submitted a Property Record Card to support the claim. The appellant's attorney claims the dwelling contains 2,865 square feet of living area but submitted no documentation to that effect. On this record, the Board finds the best supported evidence of the subject's dwelling size is 2,947 square feet of living area.

² The Board has drawn any descriptive data for the subject, not supplied by the appellant, from the board of review's submission which included a Property Record Card of the subject.

The appellant submitted evidence before the Property Tax Appeal Board claiming both assessment inequity and overvaluation as the bases of the appeal. In support of the inequity claim, the appellant submitted a spreadsheet of 24 assessment comparables located in the same neighborhood as the subject property and within 1.0 mile of the subject. The appellant's comparables are two-story dwellings with dwelling sizes plus or minus 10% of the subject and built between 1982 and 2002. The appellant provided limited descriptive information for the respective comparables and only reported that each comparable features a basement. The comparables have market values per square foot of living area ranging from \$50.53 to \$68.87.

In support of the overvaluation claim, the appellant submitted a grid analysis of six comparable sales located within 0.81 of a mile from the subject property and in the same neighborhood as the subject. The comparables consist of two-story dwellings ranging in size from 2,368 to 3,177 square feet of living area that were built from 1978 to 1997.³ The comparables are described as having brick, brick and frame or brick and stucco exterior construction, unfinished basements, central air conditioning, one fireplace each, and garages.⁴ The comparables sold from June 2016 to October 2017 for prices ranging from \$150,000 to \$254,000 or from \$60.65 to \$88.04 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 \$85,820. The subject's assessment reflects a market value of \$257,563 or \$87.40 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 \$72,290 or \$24.53 per square foot of living area.

With respect to the appellant's evidence, the board of review submitted a letter from the Township Assessor critiquing the comparables submitted by the appellant's counsel. The assessor also describes adjustments that were needed for the comparables.

In support of its contention of the correct assessment, regarding the inequity argument, the board of review submitted a grid analysis of 23 of the 24 equity comparables submitted by the appellant, with much of the previously unreported information disclosed, including the fact that five of the comparables had finished basements. The dwelling sizes of 13 of the 24 comparables differed from the dwelling sizes reported by the appellant, resulting in improvement assessments ranging from \$46,678 to \$69,636 or from \$16.84 to \$22.90 per square foot of living area.

With regard to the overvaluation argument, the board of review submitted 7 comparables, #1 through #6 of which are the same properties as the appellant's comparables #1 through #6, which were described previously in this decision. Comparable #7 is similar to the other comparables. The comparables sold from July 2016 through November 2017 for prices ranging from \$150,000

³ The board of review submitted a grid analysis of the appellant's sales comparables. There are minor discrepancies in the dwelling sizes of comparables #3 and #5. The Board will use the dwelling sizes provided by the board of review in its analysis since those dwelling sizes are supported by Property Record Cards.

⁴ The Board has drawn any descriptive data for the comparables, not supplied by the appellant, from the board of review's submission.

to \$254,000 or from \$60.85 to \$88.04 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 states the board of review used the same equity comparables as the appellant, and six of the board of review sales comparables were the same properties as the appellant's comparables.

Conclusion of Law

The appellant argued in part assessment inequity as the basis of the appeal. When unequal treatment in the assessment process is the basis of the appeal, the inequity of the assessments must be proved by clear and convincing evidence. 86 Ill.Admin.Code §1910.63(e). Proof of unequal treatment in the assessment process should consist of documentation of the assessments for the assessment year in question of not less than three comparable properties showing the similarity, proximity and lack of distinguishing characteristics of the assessment comparables to the subject property. 86 Ill.Admin.Code §1910.65(b). The Board finds the appellant met this burden of proof.

Both parties submitted the same 23 equity comparables for the Board's consideration, plus each party submitted one additional comparable. The Board gave more weight to comparables #13, #15, #19, #21 and #22. These comparables, submitted by both parties, were similar to the subject in location, size, age, and features including finished basements and whirlpools. They have improvement assessments ranging from \$52,280 to \$67,485 or from \$20.37 to \$22.49 per square foot of living area. The subject property has an improvement assessment of \$72,290 or \$24.53 per square foot of living area, which is above the range established by the most similar comparables in this record. After considering adjustments to the comparables for any differences when compared to the subject, the Board finds the appellant has proven by clear and convincing evidence that the subject's improvement assessment is assessed inequitably. Therefore, a reduction in the subject's assessment is warranted.

The appellant also contends in part the market value of the subject property is not accurately reflected in its assessed valuation as an alternative basis of the appeal. 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).

After reducing the subject's assessment based on inequity, the Board finds no further reduction based on overvaluation 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



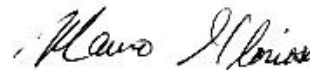
Member

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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