



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

APPELLANT: Anthony Malone  
DOCKET NO.: 17-01415.001-R-1  
PARCEL NO.: 23-16-07-203-007-0000

The parties of record before the Property Tax Appeal Board are Anthony Malone, 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:** \$13,509  
**IMPR.:** \$100,360  
**TOTAL:** \$113,869

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 4,037 square feet of living area.<sup>1</sup> The dwelling was constructed in 1983. Features of the home include a 1,737 square foot unfinished basement, central air conditioning, a fireplace and two garages. One garage is attached and contains 785 square feet of building area and one garage is detached and contains 625 square feet of building area. The subject also features a concrete pool. The property has a 30,916 square foot site and is located in Crete, Crete Township, Will County.

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

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<sup>1</sup> The appellant claims the subject dwelling contains 3,702 square feet of living area but submitted no evidence to support the claim and did not complete Section III – Description of Property of the appeal form. The board of review contends the subject contains 4,037 square feet of living area and submitted a Property Record Card with a schematic diagram to support the claim. The Board will use 4,037 square feet as the dwelling size in its analysis.

claim, the appellant submitted a grid analysis of eight assessment comparables located in the same neighborhood as the subject property and within 0.97 of a mile of the subject. The comparables consist of two-story dwellings ranging in size from 3,356 to 3,785 square feet of living area that were built between 1975 and 1992. The appellant provided limited descriptive information for the respective comparables and only reported that each comparable features a basement. The comparables have board of review certified market values for the buildings ranging from \$180,564 to \$242,286 or from \$52.87 to \$65.16 per square foot of living area.

In support of the overvaluation claim, the appellant submitted a grid analysis of four comparable sales located within 0.50 of a mile from the subject property. Two of the comparables are located in the same neighborhood as the subject. The comparables consist of two-story dwellings ranging in size from 3,108 to 4,030 square feet of living area that were built from 1980 to 1998. The comparables are described as having full basements, central air conditioning, one fireplace each, and garages ranging in size from 504 to 930 square feet of building area. The appellant did not disclose the exterior finish of the dwellings, the amount of basement finish, if any, or the site sizes of the comparables. The comparables sold from March 2016 to June 2017 for prices ranging from \$243,000 to \$274,000 or from \$67.00 to \$83.59 per square foot of living area including land. Based on this evidence, the appellant requested a reduction in the subject's total assessment from \$113,869 to \$78,744.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$113,869. The subject's assessment reflects a market value of \$341,744 or \$84.65 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 \$100,360 or \$24.86 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.

In support of its contention of the correct assessment, the board of review submitted information on four comparables for both overvaluation and equity. The comparables consist of two-story dwellings of brick and frame or brick and stucco exterior construction located in the same subdivision as the subject. The dwellings were built from 1994 to 1997 and range in size from 2,379 to 2,971 square feet of living area. The comparables feature unfinished basements, central air conditioning, one fireplace each, and garages which range in size from 478 to 690 square feet of building area. Three comparables feature whirlpools. The comparables have improvement assessments ranging from \$50,122 to \$68,350 or from \$20.88 to \$23.01 per square foot of living area. The comparables sold from July 2014 to July 2016 for prices ranging from \$220,000 to \$249,900 or from \$84.11 to \$98.78 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 contended that the board of review comparables #1 through #4 are dissimilar when compared to the subject and/or sold too remote in time to establish market value as of January 1, 2017. In a rebuttal grid analysis, counsel reiterated the two best comparable sales in the record are appellant's comparables #1 and #2.

### 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 failed to meet this burden of proof.

Both parties submitted 12 equity comparables for the Board's consideration. The Board gave little weight to the appellant's evidence as it contained limited descriptive information about the dwellings to allow the Property Tax Appeal Board to conduct a meaningful comparative analysis of the comparables to the subject property. The Board gives reduced weight to board of review comparables #1 and #2 for their somewhat smaller size when compared to the subject. Despite differences in age and features as compared to the subject, the Board finds board of review comparables #3 and #4 are most similar to the subject in location, design, dwelling size and some features. They have improvement assessments of \$21.21 and \$23.01 per square foot of living area. The subject property has an improvement assessment of \$24.86 per square foot of living area, which is slightly above the most similar comparables in this record. After considering adjustments to the comparables for differences when compared to the subject, such as superior features of a concrete pool and an additional 625 square foot detached garage, the Board finds the subject's improvement assessment is supported. Therefore, no reduction in the subject's assessment based on inequity is warranted.

The appellant also contended 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). The Board finds the appellant did not meet this burden of proof.

The record contains eight comparable sales for the Board's consideration. The Board gives less weight to the appellant's comparables #3 and #4 based on their location. Even though they are located within 0.50 of a mile from the subject, are not located in the same subdivision as the subject. The Board also gives less weight to the board of review comparables #1, #2 and #4 based on sale dates in 2014 and 2015 which are somewhat dated and less likely to be indicative of the subject's market value as of the January 1, 2017 assessment date. The Board finds the appellant's sales comparables #1 and #2 as well as the board of review comparable sale #3 are most similar to the subject in design, age, location and several features. These comparables sold proximate in time to the subject's assessment date from March 2016 through May 2017 for prices ranging from \$249,500 to \$254,000 or from \$73.17 to \$88.04 per square foot of living area, including land. The subject's assessment reflects an estimated market value of \$341,744 or \$84.65 per square foot of living area including land, which falls within the range established by the best comparable sales in the record on a per square foot basis. After considering adjustments to the comparables for differences when compared to the subject, the Board finds the subject's

estimated market value as reflected by its assessment is supported. Therefore, no reduction in the subject's assessment 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.



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Chairman



\_\_\_\_\_  
Member

\_\_\_\_\_  
Member



\_\_\_\_\_  
Member



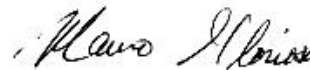
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Member

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



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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

State of Illinois  
Property Tax Appeal Board  
William G. Stratton Building, Room 402  
401 South Spring Street  
Springfield, IL 62706-4001

APPELLANT

Anthony Malone, by attorney:  
Jessica Hill-Magiera  
Attorney at Law  
790 Harvest Drive  
Lake Zurich, IL 60047

COUNTY

Will County Board of Review  
Will County Office Building  
302 N. Chicago Street  
Joliet, IL 60432