



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

APPELLANT: Roy R. McGuire
DOCKET NO.: 17-01419.001-R-1
PARCEL NO.: 04-10-07-103-030-0000

The parties of record before the Property Tax Appeal Board are Roy R. McGuire, 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: \$19,277
IMPR.: \$82,774
TOTAL: \$102,051

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 frame exterior construction with 2,276 square feet of living area. The dwelling was constructed in 1990. Features of the home include an unfinished full walk-out basement, central air conditioning, a fireplace and a 484 square foot attached garage. The property has a 0.37 of an acre waterfront site located in Minooka, Channahon 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 claim, the appellant submitted a grid analysis of 48 assessment comparables located within a mile of the subject. The appellant did not disclose the neighborhood(s) of the comparables. The comparables are described as two-story dwellings having dwelling sizes within 10% of the subject and built between 1980 and 2000. The appellant provided limited descriptive information for the comparables and only reported that each comparable features a basement.

The comparables have 2017 board of review certified market values for the buildings ranging from \$171,278 to \$223,672 or from \$74.72 to \$89.96 per square foot of living area.

In support of the overvaluation claim, the appellant submitted a grid analysis of five comparable sales located within 1.38 miles from the subject property. The appellant did not disclose the neighborhood(s) of the comparables, or whether the comparables are waterfront properties. The comparables consist of two-story dwellings ranging in size from 2,180 to 2,590 square feet of living area that were built from 1988 to 2003. The comparables have features with varying degrees of similarity to the subject. 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 January to December 2016 for prices ranging from \$155,000 to \$328,000 or from \$69.44 to \$126.64 per square foot of living area including land. Based on this evidence, the appellant requested a reduction in the subject's total assessment to \$75,959.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$102,051. The subject's assessment reflects a market value of \$306,276 or \$134.57 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 \$82,774 or \$36.37 per square foot of living area.

With respect to the appellant's evidence, the board of review submitted a letter from the township assessor stating the subject is located on a channel that leads into the main lake. The assessor further states the appellant's attorney submitted comparables that are in the same subdivision, but not located on the water. The assessor states she submitted comparables that are located on the channel.

In support of its contention of the correct assessment, the board of review submitted three sales of similar homes located on the channel. They are described as 2-story dwellings, built from 1988 to 1992, and ranging in size from 1,930 to 2,212 square feet of living area. The comparables have features with varying degrees of similarity to the subject. These comparables sold from February 2014 to April 2016 for prices ranging from \$224,500 to \$325,000 or from \$116.08 to \$168.39 per square foot of living area, including land.

The board of review also submitted a grid analysis of six equity comparables located on the channel.¹ They are two-story dwellings of frame or brick and frame exterior construction. The comparables were built from 1988 to 1992 and range in size from 2,248 to 2,390 square feet of living area. The comparables feature garages and basements, three walk-outs and one with finished area. Five comparables have fireplaces and central air conditioning. The equity comparables had improvement assessments ranging from \$82,987 to \$90,998 or from \$35.90 to \$39.56 per square foot of living area. Based on this evidence, the board of review requested confirmation of the subject's assessment.

¹ The board of review submitted a list of nine equity comparables separate from the grid analysis. One of the properties is the subject, six are the same properties found in the grid analysis, and two are additional equity comparables which are not included in this analysis due to limited information such as age of dwelling.

In written rebuttal, counsel for the appellant contended that the board of review comparables #1 and #2 sold too remote in time to establish market value as of January 1, 2017. In a rebuttal grid analysis, counsel reiterated the best comparable sales in the record are appellant's comparables #1, #2 and #4 and board of review comparable #3.

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 54 equity comparables for the Board's consideration. The Board gives little weight to the appellant's evidence as it contains 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 more weight to the board of review comparables which are similar to the subject in location, age, dwelling size, exterior construction and most features. They have improvement assessments ranging from \$82,987 to \$90,998 or from \$35.90 to \$38.56 per square foot of living area. The subject property has an improvement assessment of \$82,774 or \$36.37 per square foot of living area, which is below the range established by the most similar comparables in this record on an overall basis and within the range on a per square foot basis. The Board finds the subject's improvement assessment is supported and 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 #1, #3, #4 and #5 based on their proximity to the subject in excess of one mile and/or dissimilar features, such as walk-out basement, when compared to the subject. The Board also gives less weight to the board of review comparables #1 and #2 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 comparable sale #2 as well as the board of review comparable sale #3 are most similar to the subject in design, age, dwelling size, location and features. These comparables sold proximate in time to the subject's assessment date in April and December 2016 for \$328,000 and \$325,000 or for \$126.64 and \$168.39 per square foot of living area, including land. The subject's assessment reflects an estimated market value of \$306,276 or \$134.57 per square foot of living area including land, which is supported by the best comparable sales in the record.

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 and 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.



Chairman



Member



Member



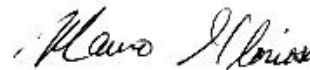
Member

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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