



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

APPELLANT: Sue Ciangi
DOCKET NO.: 17-01435.001-R-1
PARCEL NO.: 22-22-16-209-013-0000

The parties of record before the Property Tax Appeal Board are Sue Ciangi, the appellant, by attorney Nora Devine, of Steven B. Pearlman & Associates in Chicago; 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: \$12,499
IMPR.: \$57,839
TOTAL: \$70,338

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 single-family dwelling of vinyl-siding and brick exterior construction with 2,705 square feet of living area. The dwelling was constructed in 2005. Features of the home include a full unfinished basement, central air conditioning, a fireplace and a 3-car garage. The property has a 9,298-square foot site and is located in Beecher, Washington Township, Will County.

The appellant claims overvaluation as the basis of the appeal. In support of this argument, the appellant submitted information on four comparable sales, three of which shared the same Multiple Listing Service (MLS) area code with the subject. The comparables are located from .7 of a mile to 1.6 miles from the subject property. The comparables are described as two-story single-family dwellings of frame, brick, or a combination of brick/cedar or vinyl/brick exterior construction. The appellant reported that the dwellings range in size from 1,916 to 2,549 square

feet of living area and were built from 1930 to 2007.¹ Each home features a full basement with one having finished area; each home also has a 2-car, 3-car or a 4-car garage; two homes each have a fireplace. Three properties have sites ranging in size from 8,505 to 13,503 square feet of land area; no lot size was provided in the appellant's grid for comparable #4. The comparables sold between October 2014 and August 2016 for prices ranging from \$85,200 to \$135,000 or from \$37.66 to \$54.00 per square foot of living area, including land. The appellant's submission also included the property information pages extracted from the township assessor's office, property record cards for the subject and appellant's comparables, and the Multiple Listing Service (MLS) sheets associated with each of the comparable sales.

Based on this evidence, the appellant requested that the total assessment be reduced to \$42,040 to reflect a market value of \$126,133 or \$46.63 per square foot of living area, including land, at the statutory level of assessment of 33.33%.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$70,338. The subject's assessment reflects a market value of \$211,098 or \$78.04 per square foot of living area including land when applying the 2017 three-year average median level of assessment for Will County of 33.32% as determined by the Illinois Department of Revenue.

In support of the subject's assessment, the board of review submitted information on four comparable sales located within the same subdivision as the subject property. In an attempt to depict the proximity of the comparables to the subject, the board of review submitted a black and white aerial map containing a legend marking the location of the properties in various shades of gray which could not be distinguished. The comparables are improved with two-story single-family dwellings of brick/vinyl or brick/frame exterior construction that range in size from 2,596 to 2,904 square feet of living area. The dwellings were constructed from 2003 to 2007. Each comparable features an unfinished basement, central air conditioning, a fireplace and a garage ranging in size from 527 to 705 square feet of building area. The properties have sites ranging in size from 9,072 to 10,690 square feet of land area. The comparables sold from August 2016 to August 2017 for prices ranging from \$210,000 to \$279,900 or from \$79.10 to \$96.45 per square foot of living area, including land.

The board of review also submitted property record cards for the subject and the parties' comparables, along with a narrative report contending that the appellant's comparables are located outside the subject's neighborhood; the board of review also asserted that the appellant's grid contains incorrect information and it submitted a grid analysis with corrected data. Based on this evidence, the board of review requested that the subject property's assessment be confirmed.

¹ The parties disagree as to the age of appellant's comparable #1 and the dwelling sizes of comparables #1 through #3. The Board finds that the best evidence of age and dwelling sizes of the comparables is the property record cards submitted by the board of review which includes descriptive information and depicts a schematic diagram, measurements and calculations.

In rebuttal, the appellant argued that the board of review comparables have superior features and amenities compared to the subject as depicted in the attached MLS sheets and therefore should be “disregarded.”

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 a total of eight comparable sales to support their respective positions before the Property Tax Appeal Board. The Board gave less weight to appellant’s comparables #1 and #2 due to their older ages of construction in 1911² and 1978, respectively, compared to the subject’s 2005 year of construction. Additionally, appellant’s comparables #2, #3 and #4 were given less weight due to their sale dates in 2014 and 2015 being too remote in time from the subject’s January 1, 2017 assessment date at issue, and, therefore less likely to be indicative of market value as of the assessment date. Finally, the reported inaccuracies with respect to the dwelling sizes of appellant’s comparables #1 through #3 undermine and detract from the persuasiveness of the appellant’s argument.

The Board finds the best evidence of market value to be the comparable sales submitted by the board of review. The Board finds these four comparables to be most similar to the subject in location, dwelling size, age, design and most features. The MLS sheet submitted by the appellant describes the board of review comparable #3 to have a finished basement, which is a superior feature relative to the subject’s unfinished basement and therefore requires a downward adjustment to make it more equivalent to the subject. The most similar comparables in this record sold from August 2016 to August 2017 for prices ranging from \$210,000 to \$279,900 or from \$79.10 to \$96.45 per square foot of living area, including land. The subject's assessment reflects a market value of \$211,098 or \$78.04 per square foot of living area, including land which falls within the lower end of the range established by the most similar comparables in this record. After considering adjustments to the comparables for differences in dwelling size and some features, the Board finds that the appellant has not demonstrated by a preponderance of the evidence that the subject was overvalued and therefore, a reduction in the subject's assessment is not warranted.

² The parties disagree as to the age of appellant’s comparable #1 with appellant stating 1930 as the year of construction and the board of review claiming the year of construction to be 1911 as depicted by the property record card for this property. The Board finds the best evidence of the subject’s age to be the property record card submitted into evidence by the board of review.

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



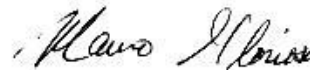
Member

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: May 26, 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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