



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

APPELLANT: Harold & Nancy Miller
DOCKET NO.: 17-01454.001-R-1
PARCEL NO.: 05-06-21-101-009-0000

The parties of record before the Property Tax Appeal Board are Harold & Nancy Miller, 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 **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: \$22,640
IMPR.: \$141,100
TOTAL: \$163,740

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellants 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/part one-story dwelling of masonry exterior construction with 4,077 square feet of living area. The dwelling was constructed in 1994. Features of the home include a full unfinished walkout basement, central air conditioning, 2 fireplaces and a 750 square foot garage. The property has a 26,632 square foot site and is located in Shorewood, Troy Township, Will County.

The appellants 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 appellants submitted a grid analysis of 16 assessment comparables. The appellants did not disclose the neighborhood of the comparables but reported they are located within a mile of the subject. The comparables consist of part two-story/part one-story dwellings ranging in size from 3,696 to 4,207 square feet of living area that were built between 1987 and 2004. The

appellants provided limited descriptive information for the respective 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 \$132,340 to \$372,487 or from \$34.63 to \$94.13 per square foot of living area.

In support of the overvaluation claim, the appellants submitted a grid analysis of seven comparable sales. The appellants did not disclose the neighborhood of the comparables, but reported they are located within a mile of the subject property. The comparables consist of part two-story/part one-story dwellings ranging in size from 3,331 to 4,304 square feet of living area that were built from 1989 to 2007. The comparables are described as having full basements, central air conditioning and garages ranging in size from 483 to 794 square feet of building area. Six of the comparables feature fireplaces. The appellants did not disclose the exterior finish of the dwellings, the finish of the basements (if any) or the site sizes of the comparables. The comparables sold from March 2016 to May 2017 for prices ranging from \$308,000 to \$430,000 or from \$88.77 to \$108.26 per square foot of living area including land. Based on this evidence, the appellants 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 \$163,740. The subject's assessment reflects a market value of \$491,417 or \$120.53 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 \$141,100 or \$34.61 per square foot of living area.

With respect to the appellants' evidence, the board of review submitted a letter from the township assessor critiquing the comparables submitted by the appellants' counsel. The board of review also submitted evidence in the form of Real Estate Transfer Declarations disclosing appellants' sales comparables #1 and #3 were not advertised.

In support of its contention of the correct assessment, the board of review submitted information on three equity comparables and three sales comparables. The equity comparables are located in the same neighborhood and subdivision as the subject. They consist of part two-story/part one-story dwellings of masonry or frame and masonry exterior construction. The dwellings were built in 1999 or 2004 and range in size from 3,673 to 4,324 square feet of living area. They feature full walkout basements, two with finished areas, central air conditioning, one to five fireplaces and garages that range in size from 872 to 1,197 square feet of building area. The comparables have improvement assessments ranging from \$126,650 to \$158,850 or from \$34.48 to \$37.87 per square foot of living area.

The board of review also submitted three sales comparables located in the same neighborhood and subdivision as the subject. The comparables consist of two-story or part two-story/part one-story dwellings of masonry or frame and masonry exterior construction. The dwellings were built from 1993 through 2004 and range in size from 3,298 to 4,512 square feet of living area. They feature full basements, one with finished area, central air conditioning, one or two fireplaces and garages that range in size from 861 to 1,197 square feet of building area. The comparables sold from March 2015 to December 2016 for prices ranging from \$405,000 to

\$565,000 or from \$116.80 to \$125.22 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 appellants contended that the board of review comparables #1 and #2 are acceptable sales comparables but comparable #3 sold in 2015 and is too remote in time to establish market value as of the subject's assessment date. In a rebuttal grid analysis, counsel reiterated the best comparable sales in the record and contended the subject's assessment should be reduced.

Conclusion of Law

The appellants 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 appellants failed to meet this burden of proof.

Both parties submitted 19 equity comparables for the Board's consideration. The Board gives little weight to the appellants' 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 most similar to the subject in location, design, age, dwelling size and some features. They have improvement assessments ranging from \$126,650 to \$158,850 or from \$34.48 to \$37.87 per square foot of living area. The subject property has an improvement assessment of \$141,100 or \$34.61 per square foot of living area, which is within 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 subject's improvement assessment is supported. Therefore, no reduction in the subject's assessment based on inequity is warranted.

The appellants also contend 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 appellants did not meet this burden of proof.

The record contains ten comparable sales for the Board's consideration. The Board gives less weight to the appellants' comparables #1 and #3 based on the Real Estate Transfer Declaration for each property indicating they were not advertised prior to sale. The Board also gives less weight to board of review comparable #3 based on its 2015 sale date which is less likely to be indicative of the subject's market value as of the January 1, 2017 assessment date. The Board finds the appellants' sales comparables #2 and #4 through #7 as well as the board of review sales comparables #1 and #2 are most similar to the subject in location, design, age, dwelling size and

some features. They sold from February 2016 through May 2017 for prices ranging from \$308,000 to \$429,000 or from \$92.32 to \$122.80 per square foot of living area, including land. The subject's assessment reflects an estimated market value of \$491,417 or \$120.53 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.



Chairman



Member

Member



Member



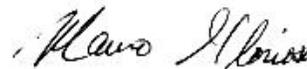
Member

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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