



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

APPELLANT: Eugene & Sharon Blessent
DOCKET NO.: 17-01458.001-R-1
PARCEL NO.: 05-06-12-102-035-0000

The parties of record before the Property Tax Appeal Board are Eugene & Sharon Blessent, 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: \$13,650
IMPR.: \$63,600
TOTAL: \$77,250

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 one-story dwelling of brick and frame exterior construction with 1,463 square feet of living area. The dwelling was constructed in 2000. Features of the home include a full unfinished basement, central air conditioning, a fireplace and a 506 square foot garage. The property has a 2,949 square foot site and is located in Joliet, Troy Township, Will County.

The appellants submitted evidence before the Property Tax Appeal Board claiming overvaluation as the basis of the appeal. In support of the overvaluation claim, the appellants' attorney submitted a grid analysis containing limited information for five sales comparables. The comparables are located within 0.74 of a mile from the subject property. They consist of one-story dwellings ranging in size from 1,516 to 1,638 square feet of living area that were built between 1996 and 2002. The comparables feature full basements, central air conditioning and

garages that range in size from 440 to 704 square feet of building area. Three comparables feature fireplaces. The appellants' attorney did not disclose the site sizes, exterior construction or basement finishes of the comparables. The comparables sold from May 2016 to May 2017 for prices ranging from \$140,000 to \$215,000 or from \$90.21 to \$131.26 per square foot of living area including land. Based on this evidence, the appellants requested a reduction in the subject's total assessment to \$50,993, which reflects a market value of \$152,979 or \$104.57 per square foot of living area including land.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$77,250. The subject's assessment reflects a market value of \$231,843 or \$158.47 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.

With respect to the appellants' evidence, the board of review reports the subject is located in the Sanctuary subdivision whereas four of the appellants' comparables are located in the Old Kent and Northfield subdivisions. The board of review contends that these subdivisions have fewer amenities such as snow removal and lawn care, and the homes are of lesser quality than the homes in the subdivision in which the subject is located.

In support of its contention of the correct assessment, the board of review submitted information on three sales comparables located in the same subdivision as the subject. Board of review comparable #2 is the same property as appellants' comparable #5. The comparables consist of one-story dwellings of brick and frame exterior construction built in 2000 or 2002. The dwellings range in size from 1,427 to 1,874 square feet of living area. They feature full unfinished basements, central air conditioning and garages that range in size from 460 to 529 square feet of building area. The comparables sold from July 2014 to November 2016 for prices ranging from \$215,000 to \$300,000 or from \$131.26 to \$164.68 per square foot of living area including land. Based on this evidence, the board of review requested confirmation of the subject's assessment.

In rebuttal, the appellants' attorney cited differences between the subject and the board of review comparables and submitted a grid analysis containing limited information on both parties' comparables.

Conclusion of Law

The appellants contended 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 appellants did not meet this burden of proof.

The record contains seven comparable sales for the Board's consideration. The Board gives less weight to the appellants' comparables #1 through #4 and to board of review comparable #1 based on locations in different subdivisions than the subject and/or a July 2014 sale date which is

somewhat dated and less likely to be indicative of the subject's market value as of the assessment date at issue as other sales in the record. The Board gives more weight to the appellants' comparable #5, which is the same property as board of review comparable #2, and to board of review comparable #3. Despite their somewhat larger dwelling sizes, these comparables are most similar to the subject in location, exterior construction, design, age, and several features. They sold proximate in time to the subject's assessment date for \$215,000 and \$300,000 or for \$131.26 and \$160.09 per square foot of living area including land. The subject's assessment reflects an estimated market value of \$231,843 or \$158.47 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. 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



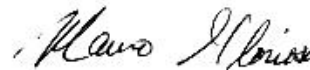
Member

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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