



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

APPELLANT: David Hetzler  
DOCKET NO.: 17-01478.001-R-1  
PARCEL NO.: 21-14-12-308-061-0000

The parties of record before the Property Tax Appeal Board are David Hetzler, 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 **a reduction** 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:** \$1,661  
**IMPR.:** \$13,333  
**TOTAL:** \$14,994

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 townhome of frame construction with 1,567 square feet of living area. The dwelling was constructed in 1973. Features of the home include a full unfinished 853 square foot basement and central air conditioning. The property has a 2,231 square foot site and is located in University Park, Monee Township, Will County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on eight comparable sales that were located from .06 to .27 of a mile from the subject property. The comparables were two-story dwellings that ranged in size from 1,480 to 1,632 square feet of living area. The comparables had features with varying degrees of similarity to the subject. The comparables sold from January 2016 to April 2017 for prices ranging from \$18,950 to \$45,000 or from \$12.80 to \$28.72 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 \$24,186. The subject's assessment reflects a market value of \$72,587 or \$46.32 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.

In support of its contention of the correct assessment the board of review submitted information on four comparable sales, two of which were located on the same street as the subject property. The board of review's comparable sale #4 was also submitted by the appellant. The comparables were two-story dwellings that contained from 1,567 to 2,033 square feet of living area. The comparables had features with varying degrees of similarity to the subject. The comparables sold from May 2015 to September 2016 for prices ranging from \$45,000 to \$119,000 or from \$28.72 to \$69.39 per square foot of living area, including land.

The appellant submitted rebuttal critiquing the board of review's submission.

### **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 met this burden of proof and a reduction in the subject's assessment is warranted.

The parties submitted a total of 12 comparable sales for the Board's consideration. The Board gave less weight to the board of review's comparables #1 and #2 due to their sale dates occurring greater than 17 months prior to the January 1, 2017 assessment date at issue. The Board finds the parties' remaining comparables had varying degrees of similarity to the subject. These comparables had sale prices ranging from \$12.80 to \$56.57 per square foot of living area, including land. The Board further finds the best evidence of market value to be the parties' common comparable, which was nearly identical to the subject, except for being one year older. This comparable sold in September 2016 for a price of \$45,000 or \$28.72 per square foot of living area, including land. The subject's assessment reflects a market value of \$72,587 or \$46.32 per square foot of living area, including land, which is above the market value of the best comparable sale in this record. The Board gave less weight to the parties' remaining comparable sales due to their differences in location and/or features when compared to the subject. Based on this evidence the Board finds a reduction in the subject's assessment is justified.

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



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Member



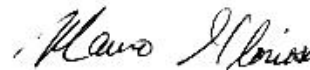
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Member

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

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