



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

APPELLANT: Essence Fox-Davis
DOCKET NO.: 17-01636.001-R-1
PARCEL NO.: 21-14-13-411-040-0000

The parties of record before the Property Tax Appeal Board are Essence Fox-Davis, the appellant, by attorney George N. Reveliotis, of Reveliotis Law, P.C. in Park Ridge; 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: \$6,539
IMPR.: \$35,697
TOTAL: \$42,236

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 part two-story and part one-story dwelling of frame exterior construction with 2,460 square feet of living area. The dwelling was constructed in 2003. Features of the home include a basement with finished area, central air conditioning, a fireplace and a two-car garage with 396 square feet of building area. The property has a 7,937 square foot site and is located in University Park, Monee Township, Will County.

The appellant's appeal is based on overvaluation. In support of this argument the appellant submitted evidence disclosing the subject property was purchased on December 29, 2015 for a price of \$114,900. The appellant reported the parties to the transaction were not related, the property was sold by a Realtor and the property was advertised with the Multiple Listing Service. A copy of the Settlement Statement reiterates the purchase date and price and also depicts the distribution of broker fees to two entities. A copy of the Multiple Listing Service sheet depicting

that the property was on the market for 31 days. Based on this evidence, the appellant requested a reduction in the subject's assessment to \$38,296.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$42,236. The subject's assessment reflects a market value of \$126,759 or \$51.53 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.

In support of its contention of the correct assessment the board of review through the township assessor submitted information on four comparable sales located in the subject's neighborhood. The comparables consist of part two-story and part one-story dwellings with frame exterior construction that were built between 2000 and 2003. The homes range in size from 1,848 to 2,391 square feet of living area. Each comparable has an unfinished basement, central air conditioning, one or two fireplaces and a garage ranging in size from 434 to 586 square feet of building area. The comparables sold from August 2015 to November 2016 for prices ranging from \$142,556 to \$158,000 or from \$66.08 to \$77.14 per square foot of living area, including land. Based on this evidence, the board of review requested confirmation of the subject's assessment.

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.

As to the purchase price of the subject property that occurred in December 2015 for \$114,900, the Property Tax Appeal Board has given little weight to this sale which was 13 months prior to the assessment date at issue of January 1, 2017, therefore, is found to be remote in time and less likely to be indicative of the subject's market value as of the assessment date. The Board gave less weight to the board of review's comparable #1 based on its August 2015 sale date which is remote in time and less likely to be indicative of the subject's market value as of the assessment date.

The Board finds the best evidence of market value in the record to be the board of review's comparable sales #2, #3 and #4. These comparables had various degrees of similarity to the subject in location, dwelling size, site size, age, design and features. These properties also sold more proximate in time to the assessment date at issue. The comparables sold for prices ranging from \$152,000 to \$158,000 or from \$66.08 to \$66.95 per square foot of living area, including land. The subject's assessment reflects a market value of \$126,759 or \$51.53 per square foot of living area, including land, which falls below the range established by the comparable sales in this 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



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: July 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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