



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

APPELLANT: Michael & Lisa Engel
DOCKET NO.: 17-01659.001-R-1
PARCEL NO.: 07-01-14-302-042-0000

The parties of record before the Property Tax Appeal Board are Michael & Lisa Engel, the appellants, by attorney Jessica Hill-Magiera 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: \$44,099
IMPR.: \$148,718
TOTAL: \$192,817

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 two-story dwelling of brick and cedar exterior construction with 3,943 square feet of living area.¹ The dwelling was constructed in 1999. Features of the home include a basement with finished area, central air conditioning, a fireplace and a 3-car garage. The property has a site containing between .25 and .49 of an acre of land and is located in Naperville, Wheatland Township, Will County.

¹ All descriptive information of the subject property was drawn from the Multiple Listing Service (MLS) sheet provided by the appellants, as counsel to the appellants did not provide any descriptive information of the property in the appeal petition nor did the board of review provide any descriptive information of the property with the submission of a property record card.

The appellants' appeal is based on overvaluation. In support of this argument, the appellants submitted evidence disclosing the subject property was purchased on June 8, 2016 for a price of \$566,000 and the parties to the transaction were not related. Two items of supporting documentation were also filed. A copy of the Settlement Statement was filed depicting the date and purchase price reported by the appellants and that the sellers were Jeffrey R. & Carol D. Weller. This document also depicts that broker's fees were paid to two entities. A copy of a Multiple Listing Service data sheet was filed depicting that the property had an original asking price of \$629,000 and sold for \$566,000 after having been on the market for 84 days. Based on this evidence, the appellants requested a reduction in the subject's assessment to reflect the purchase price.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$192,817. The subject's assessment reflects a market value of \$578,682 or \$146.76 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 a letter from the Wheatland Township Assessor, along with copies of the subject's 2016 and 2017 Will County Real Estate System printouts and citation of section 16-80 of the Property Tax Code. (35 ILCS 200/16-80). In the letter, the assessor explained that the subject was purchased in August 2016 for \$566,000. The board of review reduced the subject's assessment to the purchase price in 2016. The assessor's office brought the assessment back in line with other homes in the same subdivision based on comparable sales and equity of assessments. The appellants appealed the 2017 assessment, which was reduced by the board of review to \$192,817. The board of review adjusted the assessment to the 2016 purchase price and applied the 2017 Wheatland Township equalization factor of 1.0220 that resulted in an assessment of \$192,817. Based on this evidence, the board of review requested confirmation of the subject's assessment.

In rebuttal, counsel for the appellants argued that the board of review did not maintain the 2016 board of review decision and increased the 2017 assessment back to the 2016 level plus the township equalization, requiring the appellants to file a new appeal with the board of review in 2017. Counsel submitted copies of the subject's 2016 and 2017 board of review decisions to support this claim and requested a reduction in the subject's assessment.

Conclusion of Law

The appellants contend 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 and a reduction in the subject's assessment is not warranted.

The appellant argued the subject property was overvalued based on its recent sale. The appellant completed section IV – Recent Sale Data of the appeal disclosing the parties to the transaction were not related, the property was sold by the owner of record, the property had been advertised

through the Multiple Listing Service for 85 days. The Board finds, however, that 16-80 of the Property Tax Code controls in this matter.

The Board finds section 16-80 of the Property Tax Code (35 ILCS 200/16-80) provides in part:

Reduced assessment of homestead property. In any county with fewer than 3,000,000 inhabitants, if the board of review lowers the assessment of a particular parcel on which a residence occupied by the owner is situated, the reduced assessment, subject to equalization, shall remain in effect for the remainder of the general assessment period as provided in Sections 9-215 through 9-225, unless the taxpayer, county assessor, or other interested party can show substantial cause why the reduced assessment should not remain in effect, or unless the decision of the board is reversed or modified upon review.

There was no assertion made by the assessing officials as part of this appeal that substantial changes had occurred to the subject property to justify an increase in assessment from 2016 to 2017. Instead, the basis for changing the assessment was (a) the authority of assessors to modify assessments "as appears to be just" and (b) more recent sales in the area. The Property Tax Appeal Board finds that the board of review did not establish "substantial cause" to alter the subject's assessment as provided in Section 16-80. The Board further finds that tax years 2016 and 2017 are in the same general assessment cycle (see 35 ILCS 200/9-215). The record disclosed that an equalization factor of 1.0220 was applied in Wheatland Township in tax year 2017.

The documentation in the record reflects that the subject's 2016 assessment was reduced to \$188,667 and subsequently increased in 2017 to \$192,817 after board of review action. The Board takes notice that a 1.0220 equalization factor was applied in Wheatland Township in 2017.

Applying the language of 16-80 of the Property Tax Code to the 2016 assessment as determined by the Will County Board of Review would result in an assessment of \$192,818 ($\$188,667 \times 1.0220$), which is \$1.00 more than the subject's 2017 assessment of \$192,817 as indicated in the record. After considering the requirements of section 16-80 of the Property Tax Code, the Property Tax Appeal Board finds that a reduction in the subject's assessment is not 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



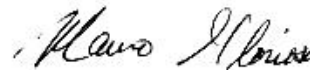
Member

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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