



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

APPELLANT: Lodrigo & Maria Ganal  
DOCKET NO.: 17-01666.001-R-1  
PARCEL NO.: 14-12-18-402-013-0000

The parties of record before the Property Tax Appeal Board are Lodrigo & Maria Ganal, 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:** \$ 19,250  
**IMPR.:** \$ 81,300  
**TOTAL:** \$100,550

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 frame exterior construction with 2,784 square feet of living area. The dwelling was constructed in 2006. Features of the home include a full unfinished basement, central air conditioning and an attached 739 square foot garage. The property has an 11,957 square foot site and is located in Manhattan, Manhattan Township, Will County.

The appellants' appeal is based on both overvaluation of the subject property and lack of uniformity in the assessment. In support of these arguments, the appellants submitted information on three comparable sales and a separate two-page spreadsheet with limited information on 56 equity comparables.

In support of the market value argument, the three comparable sales are located from .09 to .65 of a mile from the subject property. The properties are improved with two-story dwellings that were built in 2003 or 2005. The homes range in size from 2,698 to 2,997 square feet of living area. Each comparable has a full basement, central air conditioning and two of the comparables each have a fireplace. Each property has a garage ranging in size from 102 to 450 square feet of building area. These properties sold in June 2016 or March 2017 for prices ranging from \$255,000 to \$276,500 or from \$90.76 to \$102.48 per square foot of living area, including land.

In support of the inequity argument, the 56 comparables presented by the appellants are described as located in Manhattan Township, Will County and within a mile of the subject property. The comparables are described as two-story dwellings having living area within 10% of the subject property and ranging in size from 2,507 to 3,041 square feet of living area that were built between 2003 and 2005. The appellants provided limited descriptive information for the respective comparables and only reported that each comparable features a basement ranging in size from 1,199 to 1,520. The comparables have 2017 board of review certified market values for the buildings ranging from \$127,147 to \$212,421 or from \$47.35 to \$74.00 per square foot of living area.

Based on this evidence, the appellant requested a total assessment that would reflect a market value of approximately \$260,522 and a reduced improvement assessment of \$43,936 or \$15.78 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$100,550. The subject's assessment reflects a market value of \$301,771 or \$108.39 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 \$81,300 or \$29.20 per square foot of living area.

In support of its contention of the correct assessment the board of review submitted information on seven comparable sales which also included assessment equity data and a separate grid analysis with information on an additional eight comparables with only equity data.

In support of the market value argument, the seven comparable sales are located within 3-miles from the subject property. The comparable parcels range in size from 10,062 to 20,734 square feet of land area and have been improved with two-story dwellings of frame or frame and masonry exterior construction that were each built between 2002 and 2016. The homes range in size from 2,519 to 2,916 square feet of living area. Each of the comparables feature an unfinished basement and six of the homes feature central air conditioning. Four comparables each have a fireplace and each comparable has a garage ranging in size from 484 to 843 square feet of building area. These properties sold between January 2014 and July 2017 for prices ranging from \$281,744 to \$358,893 or from \$104.60 to \$133.72 per square foot of living area, including land. These properties have improvement assessments ranging from \$74,250 to \$102,000 or from \$25.46 to \$38.00 per square foot of living area.

In support of the uniformity of the subject's assessment, the eight additional equity comparables are located in the same subdivision as the subject property. The comparables were improved

with two-story dwellings of frame exterior construction that were built between 2003 and 2006. The homes range in size from 2,522 to 2,767 square feet of living area. Each of the comparables features a basement, one of which has finished area. The homes also feature central air conditioning, six of the comparables each have a fireplace and each property has a garage ranging in size from 645 to 1,004 square feet of building area. Comparable #1 also has an in-ground swimming pool. These eight comparables have improvement assessments ranging from \$73,050 to \$82,400 or from \$28.97 to \$30.18 per square foot of living area.

Based on the foregoing evidence, the board of review requested confirmation of the subject's assessment.

In written rebuttal, counsel for the appellants provided a location map and disputed the purported proximity of board of review sales #1 through #7 as actually being from 1.11 to 2.38-miles from the subject property instead of "less than one mile" as reported by the board of review. Additionally, the appellants argued that sales that occurred in 2014 and 2015 as presented by the board of review were too remote in time to be indicative of market value as of January 1, 2017. Counsel also argued that using a median sale price per square foot would be more consistent with the preponderance of the evidence standard (86 Ill.Admin.Code §1910.63(e)). As part of the rebuttal filing, the appellants concluded that the best comparable sales in the record were appellant's sales #1, #2 and #3.

As to the inequity argument, the appellants contended that taking all comparables into consideration, "58 or 64, or 91% of the equity comparables support a reduction based on building price/SF." Thus, the appellants contended that clear and convincing evidence of lack assessment uniformity had been established.

### **Conclusion of Law**

The appellants contend in part that 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 parties submitted a total of ten comparable sales to support their respective positions before the Property Tax Appeal Board. The Board has given reduced weight to board of review comparables #5 and #6 as these properties sold in 2015 and 2014, respectively, dates which are more remote in time to the valuation date at issue of January 1, 2017 and thus less likely to be indicative of the subject's estimated market value as of the assessment date. The Board has also given reduced weight to board of review comparables #3 and #7 as these properties are more distant in location from the subject property and may not be reflective of the subject's neighborhood.

The Board finds the best evidence of market value to be the appellants' comparable sales along with board of review comparable sales #1, #2 and #4 that appear to be most proximate in

location to the subject based upon the map provided by the appellants in rebuttal. These six most similar comparables have similarities with the subject in design, size and foundation. These six properties sold between March 2016 and July 2017 for prices ranging from \$255,000 to \$315,000 or from \$90.76 to \$119.49 per square foot of living area, including land. The subject's assessment reflects a market value of \$301,771 or \$108.39 per square foot of living area, including land, which is within the range established by the best comparable sales in this record and appears to be warranted based on the subject's age when compared to the best comparables. Based on this evidence the Board finds a reduction in the subject's assessment is not justified on grounds of overvaluation.

The taxpayers also contend assessment inequity as a 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 did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The parties presented a total of 64 equity comparables to support their respective positions before the Property Tax Appeal Board. The Board has given little weight to the appellants' comparables as the data contains limited descriptive information about each of the individual dwellings to allow the Property Tax Appeal Board to conduct a meaningful comparative analysis of the purportedly comparable data when compared to the subject dwelling. The Board has also given reduced weight to board of review comparable #1 which has finished basement area and an in-ground swimming pool, neither of which are features of the subject property.

The Board finds the best evidence of assessment equity to be board of review comparables #2 through #8 as each property is similar to the subject in location, age, design, exterior construction, size and/or most features. The comparables have improvement assessments ranging from \$73,050 to \$82,400 or from \$28.97 to \$30.18 per square foot of living area. The subject property has an improvement assessment of \$81,300 or \$29.20 per square foot of living area, which falls within the range of the best equity comparables in the record. Based on this record the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject's improvement was inequitably assessed and a reduction in the subject's assessment is not 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

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Member



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Member



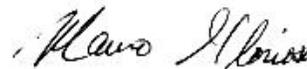
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Member

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

State of Illinois  
Property Tax Appeal Board  
William G. Stratton Building, Room 402  
401 South Spring Street  
Springfield, IL 62706-4001

APPELLANT

Lodrigo & Maria Ganal, by attorney:  
Jessica Hill-Magiera  
Attorney at Law  
790 Harvest Drive  
Lake Zurich, IL 60047

COUNTY

Will County Board of Review  
Will County Office Building  
302 N. Chicago Street  
Joliet, IL 60432