



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

APPELLANT: Allan G. & Mary M. Ording  
DOCKET NO.: 17-01668.001-R-1  
PARCEL NO.: 14-12-02-476-015-0000

The parties of record before the Property Tax Appeal Board are Allan G. and Mary M. Ording, 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 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:** \$28,750  
**IMPR.:** \$105,830  
**TOTAL:** \$134,580

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 is improved with a two-story dwelling of frame and masonry construction containing 2,626 square feet of living area. The dwelling was built in 1993. Features of the home include an unfinished basement, central air conditioning, two fireplaces and an attached garage with 751 square feet of building area. The property also has a detached garage with 960 square feet of building area. The property has a 108,900 square foot or 2.5-acre site and is located in Manhattan, Manhattan Township, Will County.

The appellants contend overvaluation and assessment inequity with respect to the improvement assessment as the basis of the appeal. In support of the overvaluation argument the appellants submitted information on five comparable sales improved with two-story dwellings that range in size from 2,567 to 2,847 square feet of living area. The homes were built from 1997 to 2000. Each comparable has a full or partial basement, one fireplace and a garage that ranges in size

from 451 to 840 square feet of building area. Four comparables have central air conditioning. These properties sold from April 2016 to January 2017 for prices ranging from \$340,000 to \$400,000 or from \$120.80 to \$153.96 per square foot of living area, land included. Based on this evidence the appellants requested the subject's assessment be reduced to \$116,822 to reflect a market value of \$350,501.

With respect to the assessment equity argument, the appellants provided a list of 16 comparables described as two-story dwellings constructed from 1988 to 1998 and ranging in size from 2,397 to 2,870 square feet of living area. Each comparable has a basement. The analysis indicated the comparables have building assessments reflecting market values ranging from \$219,472 to \$289,979 or from \$86.45 to \$106.46 per square foot of building area. The appellants indicated the subject's building assessment reflects a market value of \$333,483 or \$126.99 per square foot of living area. The appellants requested the subject's total assessment be reduced to reflect a market value of \$313,277.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$139,900. The subject's assessment reflects a market value of \$419,868 or \$159.89 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 \$111,150 or \$42.33 per square foot of living area.

In support of its contention of the correct assessment the board of review submitted information on eight comparables identified by the township assessor. Comparables #1 through #4 were identified as both comparable sales and equity comparables. These properties are improved with two-story dwellings of masonry or frame and masonry construction that range in size from 2,598 to 3,580 square feet of living area. The homes were constructed from 1980 to 2005. Each property has an unfinished basement, central air conditioning, one fireplace and an attached garage ranging in size from 650 to 805 square feet of building area. Comparables #1 and #2 each have a flat barn or pole barn with 1,152 and 1,800 square feet of building area, respectively. Comparable #3 has an additional detached garage with 400 square feet of building area. Comparables #1 and #3 each have an inground swimming pool. The comparables have sites ranging in size from 70,928 to 267,894 square feet of land area or from 1.39 to 6.15 acres. These properties sold from March 2015 to May 2017 for prices ranging from \$400,000 to \$550,000 or from \$146.81 to \$153.96 per square foot of living area, including land. These properties have improvement assessments ranging from \$119,700 to \$157,600 or from \$39.10 to \$47.31 per square foot of living area. Board of review comparable #3 is the same property as appellants' sale #5.

Comparables #5 through #8 were identified as equity comparables improved with a part two-story and part one-story dwelling and three, two-story dwellings of frame and masonry construction that range in size from 2,578 to 2,790 square feet of living area. The homes were built from 1996 to 2006. Each property has an unfinished basement, central air conditioning and an attached garage ranging in size from 650 to 901 square feet of building area. Three comparables have one or two fireplaces; comparables #5 and #7 have either a pole barn or a detached garage with 2,160 and 1,072 square feet of building area, respectively; and comparables #6 through #8 each have an inground swimming pool. These properties have improvement

assessments ranging from \$111,200 to \$122,200 or from \$39.86 to \$46.38 per square foot of living area.

Based on this evidence the board of review requested no change be made to the assessment.

In rebuttal appellants' counsel asserted that board of review comparables #1, #2 and #3 were not comparable due to location, age, size and/or date of sale.

### **Conclusion of Law**

The appellants contend in part 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 evidence in the record supports a reduction in the subject's assessment.

The record contains eight comparable sales submitted by the parties to support their respective positions with one property being a common comparable. The Board gives less weight to board of review sale #4 due to its sale date not being as proximate in time to the assessment date at issue as the remaining sales in this record. Additionally, the Board finds that the appellants did not disclose the land area associated with each of their comparables, which detracts from the weight that can be given these sales. Nevertheless, excluding board of review comparable #4, the comparables are improved with two-story dwellings that were relatively similar to the subject in style and features. The Board also finds that board of review comparables #1, #2 and #3 were described as having an additional detached garage or pole barn, which is somewhat similar to the subject's additional detached garage. These seven comparables submitted by the parties sold from April 2016 to May 2017 for prices ranging from \$338,000 to \$550,000 or from \$120.80 to \$153.96 per square foot of living area, land included. The common comparable sold for \$400,000 or \$153.96 per square foot of living area, including land. The common comparable has a smaller site than the subject property but does have an inground swimming pool that the subject does not have. The subject's assessment reflects a market value of \$419,868 or \$159.89 per square foot of living area, including land, which is above the range established by the best comparable sales in this record on a square foot basis and above the overall price and per square foot price of the common sale. Based on this evidence the Board finds a reduction in the subject's assessment is justified.

Alternatively, the appellants argued 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, after giving consideration to the reduction in the subject's assessment based on overvaluation, a further reduction in the subject's assessment based on assessment inequity 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.



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Chairman



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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: May 26, 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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