



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

APPELLANT: George Koshy
DOCKET NO.: 17-01672.001-R-1
PARCEL NO.: 11-04-06-419-064-0000

The parties of record before the Property Tax Appeal Board are George Koshy, 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 **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: \$16,732
IMPR.: \$56,740
TOTAL: \$73,472

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 is improved with a two-story frame dwelling with 2,236 square feet of living area.¹ The dwelling was constructed in 1995. Features of the home include a 789-square foot unfinished basement, central air conditioning, a fireplace and a 441-square foot garage. The property has an 8,739 square foot site and is located in Plainfield, Lockport Township, Will County.

The appellant contends overvaluation and assessment inequity as the bases of the appeal. In support of the overvaluation argument, appellant's attorney submitted limited information on

¹ Appellant's attorney reported that the dwelling contained 1,915 square feet of living area. The board of review submitted the property record card for the subject showing it contains 2,236 square feet of living area. The Board finds the property record card is the best evidence of the subject's dwelling size.

nine comparable properties located from .15 of a mile to one mile from the subject property.² The comparables consist of two-story dwellings containing 1,768 or 2,004 square feet of living area and were constructed from 1995 to 1999. Comparables #1 and #2 are detached single-family dwellings while comparables #3 through #8 are each one side of an attached duplex. None of the dwellings have a basement. Each comparable has central air conditioning, one comparable has a fireplace and two comparables each have a 420-square foot garage. The sales occurred from January 2016 to September 2017 for prices ranging from \$129,500 to \$190,000 or from \$73.25 to \$94.81 per square foot of living area, land included. Based on these sales, the appellant requested the subject's assessment be reduced to \$54,716, reflecting a market value of \$164,164 or \$73.42 per square foot of living area, land included.

With respect to the assessment equity argument, the appellant provided limited information on 56 comparable properties. These comparables are located in close proximity to the subject and in the same neighborhood. The properties are improved with two-story dwellings ranging in size from 1,747 to 2,083 square feet of living area and were constructed from 1995 to 1999. No information was provided regarding basement or exterior finishes or features such as central air conditioning, fireplaces or garage sizes. The comparables have improvement assessments ranging from \$35,192 to \$53,407 or from \$19.84 to \$26.49 per square foot of living area. Based on this evidence, the appellant requested the subject's assessment be reduced to \$37,983 or \$16.99 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 \$73,472. The subject's assessment reflects a market value of \$220,504 or \$98.62 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 \$56,740 or \$25.38 per square foot of living area.

In support of its contention of the correct assessment on both market value and equity grounds, the board of review submitted information on four comparable properties, one of which was also submitted by the appellant.³ The evidence consisted of a grid analysis and PTAX-203 Illinois real estate transfer declarations for the four board of review comparable properties along with property record cards for the subject, the board of review comparables and the appellant's nine sales comparables.

The four board of review comparables are located in close proximity to the subject and in the same neighborhood as the subject property. The properties are improved with two-story frame dwellings ranging in size from 2,010 to 2,231 square feet of living area that were built in 1995 or 2004. Each comparable has an unfinished basement, central air conditioning, a fireplace, and a garage containing 420 or 441 square feet of building area. The sales occurred from July 2016 to January 2017 for prices ranging from \$216,700 to \$249,900 or from \$105.09 to \$124.33 per

² Appellant's attorney did not disclose salient details such as lot size, exterior construction or basement finish of the comparables presented on the grid analysis. Additional evidence regarding the features of the appellant's comparables was gleaned from evidence submitted by the board of review.

³ Board of review comparable #3 is the same property as appellant's equity comparable #40.

square foot of living area, land included. These properties have improvement assessments ranging from \$51,309 to \$56,740 or from \$25.18 to \$26.88 per square foot of living area.

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

Conclusion of Law

The appellant asserted 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 appellant did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The parties submitted 13 sales comparables for the Board's consideration. The Board gave less weight to appellant's comparables #3 through #9 which are each one side of an attached duplex dissimilar to the subject which is a detached dwelling. The Board also gave less weight to board of review comparable #1 which is a newer dwelling situated on a larger lot, when compared to the subject. The Board finds the parties' five remaining comparables are similar to the subject in location, design, age, size and most features. These comparables sold from April 2016 to March 2017 for prices ranging from \$190,000 to \$249,900 or from \$94.81 to \$124.33 per square foot of living area, land included. The subject's 2017 assessment reflects a market value of \$220,504 or \$98.62 per square foot of living area, land included, which falls within the range established by best comparable sales in the record. The Property Tax Appeal Board finds that the subject's assessment is justified and no reduction in the subject's assessment is warranted on the grounds of overvaluation.

The appellant also contends assessment inequity with respect to the improvement assessment as a basis of the appeal. Taxpayers who object to an assessment on the basis of lack of uniformity bear the burden of proving the disparity of assessments by clear and convincing evidence. 86 Ill.Admin.Code 1910.63(e). After an analysis of the assessment data, the Board finds the appellant has not met this burden and no reduction in the assessment is warranted on the grounds of lack of uniformity.

The parties provided 59 equity comparables for consideration by the Board, as appellant's comparable #40 was the same property as board of review comparable #3. The Board gave less weight to appellant's comparables #1 through #39 and #41 through #56 as appellant's counsel did not disclose salient details about the features of these comparables in order for the Board to conduct a meaningful analysis of the properties in comparison to the subject. Also, several of the comparables are smaller dwellings compared to the subject. The Board finds that the four board of review comparables, which includes the parties' one common comparable, have varying degrees of similarity to the subject but, overall, were similar to the subject in style, size, location and most features. These comparables have improvement assessments that range from \$25.18 to \$26.88 per square foot of living area. As the subject property has an improvement assessment of \$25.38 per square foot of living area, which falls within the range established by the best

comparables contained in the record, the Property Tax Appeal Board finds that a reduction in the subject's improvement 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.



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: August 18, 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

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

APPELLANT

George Koshy, 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