



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

APPELLANT: Brian & Christine O'Connor
DOCKET NO.: 17-01676.001-R-1
PARCEL NO.: 30-07-08-409-002-0000

The parties of record before the Property Tax Appeal Board are Brian & Christine O'Connor, 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: \$13,553
IMPR.: \$84,390
TOTAL: \$97,943

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 2.0-story single family dwelling of masonry exterior construction with 3,066 square feet of living area. The dwelling was constructed in 1927. Features of the home include an unfinished full basement, central air conditioning, three fireplaces and a 440 square foot garage. The property has a 15,681 square foot site and is located in Joliet, Joliet Township, Will County.

The appellants contend overvaluation and assessment inequity, with respect with the improvement assessment, as the bases of the appeal. The appellants submitted information on four comparable sales and three comparables for the inequity argument.

The four comparable sales submitted in support of the overvaluation argument are located in different neighborhoods and within 0.59 of a mile from the subject.¹ The comparables have sites that range in size from 6,490 to 7,318 square feet of land area and are improved with 2.0-story dwellings of masonry exterior construction that range in size from 2,664 to 3,024 square feet of living area. Three of the comparables are identified as 2-unit multi-family properties. The dwellings were built from 1920 to 1928. Each comparable has an unfinished basement and a garage ranging in size from 252 to 768 square feet of building area.² Two comparables have central air conditioning. The comparables sold from May to October 2016 for prices ranging from \$97,484 to \$210,000 or from \$33.48 to \$77.89 per square foot of living area, land included.

In support of the inequity claim, the appellants submitted a table of three properties all located in the subject's neighborhood. The comparables are improved with 2.0-story dwellings of masonry or frame exterior construction that range in size from 2,368 to 3,640 square feet of living area. The homes were built from 1924 to 1929. Each comparable has an unfinished full basement, central air conditioning, one fireplace and a garage ranging in size from 324 to 440 square feet of building area.² The comparables have improvement assessments that range from \$52,150 to \$64,596 or from \$17.75 to \$22.02 per square foot of living area.³ Based on this evidence, the appellants requested the subject's improvement assessment be reduced to \$39,838 or \$12.99 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 \$97,943. The subject's assessment reflects a market value of \$293,947 or \$95.87 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 has an improvement assessment of \$84,390 or \$27.52 per square foot of living area.

In support of its contention of the correct assessment on market value grounds, the board of review submitted a grid analysis and property record cards for the subject, the appellants' four comparable sales and their own four comparable sales. The board of review comparables are located in a different neighborhood than the subject property. These comparables have sites that range in size from 6,969 to 37,026 square feet of land area. The comparables are improved with 2.0-story dwellings of frame or masonry exterior construction that range in size from 2,124 to 2,816 square feet of living area. The homes were built from 1890 to 1928. Each comparable has an unfinished full basement, three comparables have central air conditioning and each has a garage ranging in size from 324 to 912 square feet of building area. Three of the comparables have either one or two fireplaces. Additionally, comparable #1 has 703 square feet of finished area above a garage and comparable #3 has an 18x18 pool house, though it does not appear the property has a pool. The comparables sold from May 2016 to June 2018 for prices ranging from \$235,000 to \$420,000 or from \$108.31 to \$152.39 per square foot of living area, land included.

¹ The record contains discrepancies with respect to the distance of appellants' comparable sales from the subject. Board of review indicated these comparables were greater than one mile from the subject while the appellants counsel identified these comparables as within 0.59 of a mile in rebuttal.

² Some of the property details of the appellants' comparable sales and equity comparables have been obtained from gridded analyses and property record cards submitted by the board of review.

³ For some unknown reason, appellant's counsel converted the assessments for the subject and comparables to market value. The correct improvement assessments were provided by the board of review.

To support assessment uniformity, the board of review submitted information on five equity comparables located in the same subdivision as the subject property. The comparable sites are improved with three, 2-story and two, part 2-story and part 1-story dwellings of frame and/or masonry exterior construction that range in size from 1,920 to 3,696 square feet of living area. The homes were built from 1900 to 1940. Each comparable has a full or partial unfinished basement and three of the comparables also have a partial concrete slab foundation. Four comparables have central air conditioning, each comparable has one or two fireplaces and three comparables have a garage ranging in size from 483 to 880 square feet of building area. The comparables have improvement assessments that range from \$54,813 to \$97,066 or from \$24.93 to \$29.55 per square foot of living area.

The board of review, through the township assessor, submitted a letter indicating that the appellants went to two different neighborhoods to find comparables and asserted these neighborhoods were “lesser as indicated by sale prices”. Additionally, the board of review indicated that the appellants included 2-unit properties among their comparable sales. By contrast, it was asserted that the assessor used a comparable neighborhood for comparable sales. Based on this evidence, the board of review requested the subject’s assessment be confirmed.

In rebuttal, the appellants’ counsel addressed board of review comparable sales indicating that comparable #1 was not comparable due to a 2018 sale date which is too remote in time to establish market value as of January 1, 2017 and that comparables #3 and #4 were not comparable due to differences in dwelling size.

The appellants’ counsel provided a grid analysis with comparable sales submitted by both parties. For the first time, the purported proximity of the appellant’s comparables were disclosed. Counsel argued use of a median sale price per square foot as being a “fundamental concept” used in determining market value. The appellant’s counsel took issue with the Property Tax Appeal Board’s use of ranges for sale price and price per square foot of comparables when ruling on assessment appeals.

Conclusion of Law

The appellants contend, in part, the market value of the subject property is not accurately reflected in its assessed valuation as one basis of the appeal. 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 §1910.635(e). Proof of market value may consist of an appraisal of the subject property, a recent sale, comparable sales of construction costs 86 Ill.Admin.Code §1910.65(c). The Board finds the appellants did not meet this burden of proof.

The record contains eight comparable sales for the Board’s consideration. The Board gave little weight to the appellants’ comparables #1 through #3 as each of these properties are multi-family 2-unit apartment style dwellings while the subject is identified as a single family residential property. The Board gave less weight to board of review comparable #1 due to its 2018 sale date which is less indicative of the subject’s market value as of the January 1, 2017 assessment date. The Board also gave little weight to board of review comparable #3 due to it having a pool house feature. The Board finds the best evidence of market value to be appellants’ comparable #4 along with board of review comparables #2 and #4 which have varying degrees of similarity to

the subject but have sale dates proximate to the January 1, 2017 assessment date and are single family dwellings similar to the subject. Each of these three comparables has a smaller dwelling size when compared to the subject, requiring an upward adjustment to be equivalent to the subject. These three comparables sold from May 2016 to October 2017 for prices ranging from \$210,000 to \$305,000 or from \$77.89 to \$110.64 per square foot of living area, land included. The subject's assessment reflects a market value of \$293,947 or \$95.87 per square foot of living area, including land, which falls within the range established by the best comparable sales in this record. After considering adjustments to the comparables for differences with 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 based on overvaluation.

The appellants also argued assessment inequity as an alternative 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 record contains eight assessment comparables for the Board's consideration. The Board gave less weight to board of review comparables #1, #2, #3 and #5 which differ from the subject in dwelling size and/or design when compared to the subject. The Board finds the best evidence of assessment equity to be appellants' comparables and board of review comparable #4 which are similar to the subject in terms of location, age, design and most features. These comparables had improvement assessments that range from \$52,150 to \$97,066 or \$17.75 to \$27.34 per square foot of living area. The subject's improvement assessment of \$84,390 or \$27.52 per square foot of living area falls within the range of the overall improvement assessments and slightly above the per square foot range established by the best comparables in this record. After considering adjustments to the comparables for differences with the subject, the Board finds the appellants 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.



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

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