



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

APPELLANT: Bruce Morton
DOCKET NO.: 17-01880.001-R-1
PARCEL NO.: 07-01-09-201-041-0000

The parties of record before the Property Tax Appeal Board are Bruce Morton, the appellant, by attorney Robert Rosenfeld of Robert H. Rosenfeld and Associates, LLC in Chicago; 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: \$48,106
IMPR.: \$166,269
TOTAL: \$214,375

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 dwelling of frame construction with 4,076 square feet of living area. The dwelling was built in 2003. Features of the home include a full basement that is partially finished, central air conditioning, one fireplace and an attached three-car garage with 693 square feet of building area. The property is in Naperville, Wheatland Township, Will County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on three comparable sales improved with two, two-story dwellings and one, three-story dwelling of frame construction that range in size from 2,800 to 4,931 square feet of living area. The dwellings were built from 1999 to 2003. Each comparable has a basement with one being partially finished, central air conditioning, and a three-car or four-car garage. These properties are located within .4 miles of the subject property. The sales

occurred in July 2015 and July 2016 for prices ranging from \$402,000 to \$595,000 or from \$120.67 to \$144.53 per square foot of living area, land included. The appellant requested the subject's assessment be reduced to \$185,127.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$214,375. The subject's assessment reflects a market value of \$643,382 or \$157.85 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 information on six comparable sales improved with two-story dwellings of frame construction ranging in size from 3,919 to 4,164 square feet of living area. The homes were built from 2002 to 2005. Each comparable has a basement with finished area, central air conditioning, one or three fireplaces and a three-car or a four-car attached garage ranging in size from 745 to 1,047 square feet of building area. The comparables are located within approximately .63 miles from the subject property. The sales occurred from July 2016 to December 2017 for prices ranging from \$600,000 to \$825,000 or from \$152.98 to \$205.68 per square foot of living area, including land.

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

Conclusion of Law

The appellant contends 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 record contains nine sales submitted by the parties to support their respective positions. The Board gives most weight to the comparable sales submitted by the board of review as these properties are more similar to the subject dwelling in style, size and features than are the comparables provided by the appellant. Additionally, appellant's comparable #1 was given less weight because it sold in July 2015, not as proximate in time to the assessment date as the board of review comparable sales. The board of review comparables sold for prices ranging from \$600,000 to \$825,000 or from \$152.98 to \$205.68 per square foot of living area, including land. The subject's assessment reflects a market value of \$643,382 or \$157.85 per square foot of living area, including land, which is well within the range established by the best comparable sales in this record. Based on this evidence the Board finds the assessment of the subject property as established by the board of review is correct 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: September 15, 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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