



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

APPELLANT: Bennie Lawson  
DOCKET NO.: 17-06707.001-R-1  
PARCEL NO.: 21-14-13-103-014-0000

The parties of record before the Property Tax Appeal Board are Bennie Lawson, 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 **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:** \$ 1,570  
**IMPR.:** \$12,730  
**TOTAL:** \$14,300

Subject only to the State multiplier as applicable.

**Statement of Jurisdiction**

The appellant timely filed the appeal from a 2016 decision of the Property Tax Appeal Board pursuant to section 16-185 of the Property Tax Code (35 ILCS 200/16-185) in order to challenge 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 townhouse of frame and masonry construction with 1,480 square feet of living area. The dwelling was constructed in 1970. Features of the home include a full unfinished basement and central air conditioning. The property is located in University Park, Monee Township, Will County.

The appellant's appeal is based on overvaluation. In support of this argument, the appellant submitted information on seven comparable sales improved with two-story townhomes each with 1,480 square feet of living area. The dwellings were constructed from 1970 to 1975. Each of the comparables have a full basement and central air conditioning. The comparables are located in the same development as the subject property. The sales occurred from January 2016 to September 2017 for prices ranging from \$16,791 to \$43,000 or from \$11.35 to \$29.05 per square foot of living area, including land. Based on this evidence the appellant requested the subject's assessment be reduced to \$10,332.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$21,874. The subject's assessment reflects a market value of \$65,648 or \$44.36 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 response to the appeal, the board of review submitted a multi-page memorandum from the Monee Township Assessor along with additional data. The assessor contends the appellant's comparable sale #2 was a special warranty deed, Bank REO and Seller/Buyer is a Financial Institution or Government Agency. The board of review submitted a copy of the PTAX-203 Illinois Real Estate Transfer Declaration associated with the sale (Exhibit 2) that also disclosed the comparable was advertised for sale.

In support of its contention of the correct assessment, the board of review through the township assessor submitted information on four comparable sales which are located within the same complex as the subject property. Board of review comparable sale #1 and the appellant's comparable sale #6 are the same property, but with a 2018 resale date. The comparables were improved with two-story townhomes of frame or frame and masonry construction that had 1,480 square feet of living area. The dwellings were constructed from 1970 to 1975. Each of the comparables has an unfinished basement and central air conditioning. The sales occurred from December 2017 to November 2019 for prices ranging from \$56,000 to \$76,000 or from \$37.84 to \$51.35 per square foot of living area, including land. Based on this evidence, the board of review requested confirmation of the subject's assessment.

In rebuttal the appellant asserted that board of review sale #4 is an acceptable comparable sale and supports a reduction in the subject's assessment. The appellant also asserted that board of review sales #1, #2 and #3 sold on dates too remote in time to the valuation date at issue of January 1, 2017 to be indicative of the subject's estimated market value. The appellant contends that the best comparable sales in the record beside board of review comparable #4 consist of appellant's comparables #1 through #4 and #7. The appellant further requests that the Board use "a consistent statistical method or other transparent and uniform means of calculating" fair market value.

### **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 met this burden of proof and a reduction in the subject's assessment is warranted.

Despite the appellant's argument in rebuttal, the Property Tax Appeal Board has given no weight to the argument for application of a consistent statistical method or other transparent and uniform means of calculating the fair market value of the subject property. Contrary to this argument, the Board's decision must be based upon equity and the weight of the evidence, not upon a simplistic

statistical formula of using the median sale price per square foot of living area, including land, of those comparables in the record that are found to be most similar to the subject. (35 ILCS 200/16-185; Chrysler Corp. v. Property Tax Appeal Board, 69 Ill.App.3d 207 (2<sup>nd</sup> Dist. 1979); Mead v. Board of Review, 143 Ill.App.3d 1088 (2<sup>nd</sup> Dist. 1986); Ellsworth Grain Co. v. Property Tax Appeal Board, 172 Ill.App.3d 552 (4<sup>th</sup> Dist. 1988); Willow Hill Grain, Inc. v. Property Tax Appeal Board, 187 Ill.App.3d 9 (5<sup>th</sup> Dist. 1989)). Based upon the foregoing statutory provision and legal principles, there is no indication that there should be "a consistent statistical method or other transparent and uniform means of calculating" market value on an appeal before the Board.

The parties submitted to total of ten comparable sales, with one common property that sold twice, to support their respective positions before the Property Tax Appeal Board. The Board has given reduced weight to appellant's comparables #1 and #5 which appear to reflect outlier sales given the other sales in the record. The Board has given reduced weight to board of review comparables #2 and #3 which each sold on dates more remote in time to the valuation date of January 1, 2017 than other sales in the record.

The Board finds the best evidence of market value to be appellant's comparable sales #2, #3, #4, #6 and #7 along with board of review comparable sales #1 and #4. Appellant's comparable #6 sold in January 2016 for \$39,000 and then resold as board of review comparable #1 in August 2018 for \$68,000. The Board finds these six comparables are all similar to the subject in location, age, size, foundation and most features. These most similar comparables sold between January 2016 and August 2018 for prices ranging from \$22,000 to \$68,000 or from \$14.86 to \$45.95 per square foot of living area, including land. The subject's assessment reflects a market value of \$65,648 or \$44.36 per square foot of living area, including land, which is within the range established by the best comparable sales in this record. However, given the totality of the sales most proximate in time to the valuation date of January 1, 2017, the comparable sales evidence herein depicts that the subject property is overvalued based upon its assessment as of the lien date. Based on this evidence, the Board finds a reduction in the subject's assessment is 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: June 8, 2021



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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