



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

APPELLANT: Warren Sigwalt  
DOCKET NO.: 18-01369.001-R-1  
PARCEL NO.: 11-04-13-103-141-0000

The parties of record before the Property Tax Appeal Board are Warren Sigwalt, the appellant(s); 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:** \$24,921  
**IMPR.:** \$130,926  
**TOTAL:** \$155,847

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 2018 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 one-story dwelling of frame and brick construction with approximately 3,029 square feet of living area. The dwelling was built in 2017. Features of the home include a basement, central air conditioning, a fireplace and a three-car attached garage. The property has a site with approximately 33,887 square feet of land area and is located in Lockport, Lockport Township, Will County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on the cost to construct the subject dwelling. The appellant is not contesting the land assessment. The appellant indicated the dwelling was constructed in 2017 for a total cost of \$231,169. The appellant also indicated that he served as the general contractor and estimated the value of his services at \$23,000. The appellant also disclosed the subject's land was purchased in May 2016 for a price of \$50,000. In support of these facts, the appellant submitted a copy of a Contractor's Sworn Statement dated October 6, 2017, in which

he identified himself as the general contractor, and listed the type of work performed building the home with a total cost reported to be \$231,169. Item 5 of the contractor's statement identified the appellant, Warren Sigwalt, as the person who performed the rough carpentry work, however, no base amount was attributed to the work. The appellant also provided a copy of the ALTA Settlement Statement associated with the purchase of the site in May 2016 for a price of \$50,000. The appellant further submitted a copy of the Certificate of Occupancy or Compliance (Certificate No. C1277) dated October 16, 2017, completed by the City of Lockport, certifying that all requirements of the City of Lockport have been met. Based on this evidence the appellant requested the subject's improvement assessment be reduced to \$68,802 and the total assessment be reduced to \$93,723.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$155,847. The subject's assessment reflects a market value of \$467,728 when using the 2018 three-year average median level of assessment for Will County of 33.32% as determined by the Illinois Department of Revenue. The subject's improvement assessment of \$130,926 reflects a value of \$392,935 or \$129.72 per square foot of living area.

In support of its contention of the correct assessment the board of review submitted a copy of the Visual PAMSPRO Property Valuation Worksheet developing the cost approach to value for the subject dwelling and attached garage. The subtotal for the building and all improvements was \$472,263.02. Local multipliers with a product of 1.0355 were used to adjust the total cost to \$489,028.35. From this amount 1% of cost new or \$4,885 was deducted to arrive at a depreciated improvement value of \$484,143.33. To this amount a land value of \$70,578 was added to arrive at an indicated market value under the cost approach of \$554,721.33, which is greater than the market value reflected by the subject's assessment.

The board of review also submitted a copy of the Certificate of Occupancy or Compliance (Certificate No. C1277) dated October 16, 2017, completed by the City of Lockport, certifying that all requirements of the City of Lockport have been met. However, unlike the appellant's copy of the certificate, the board of review copy of the Certificate of Occupancy has a line reading, "Estimated Construction Cost \$379,250."

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

In rebuttal the appellant submitted copies of cancelled checks to support the construction costs.

### **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 warranted.

The Board gives less weight to the appellant's reported cost to construct the dwelling. First, the appellant acted as general contractor in the construction of the dwelling and attributed \$23,000 to

his role in this capacity. However, there was no explanation as to how this amount was calculated. More importantly, the Contractor's Sworn Statement provided by the appellant had no amount attributed to the appellant's labor associated with the rough carpentry work. As a result, the Board finds the Contractor's sworn statement understates the cost of construction of the dwelling. The Board also finds troubling the fact that the appellant's copy of the Certificate of Occupancy or Compliance (Certificate No. C1277) dated October 16, 2017, did not disclose the estimated construction costs as was listed on the copy of the same certificate submitted by the Will County Board of Review. The estimated construction cost reported on the certificate was \$379,250, well in excess of the appellant's assertion that the cost to build the dwelling was \$231,169. The fact that this item appears to have been deleted on the copy of the Certificate of Occupancy submitted by the appellant undermines his credibility and the validity of the evidence he submitted in this appeal. The board of review submission did include a cost approach to value, which is a valid indicator of market value on new construction. The estimated cost of the dwelling and associated improvements prior to depreciation was \$489,030, rounded, which is well in excess of the appellant's reported costs and is somewhat supported by the estimated cost reported on the Certificate of Occupancy. The Board finds the costs reported on the board of review worksheet are more representative of the marketplace than those reported by the appellant. Therefore, after considering the evidence submitted by the parties, the Board finds the cost data provided by the board of review is more credible and is supportive of the subject's assessment. Based on this evidence the Board finds 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: November 17, 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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