



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

APPELLANT: Sue Ciangi
DOCKET NO.: 18-01699.001-R-1
PARCEL NO.: 22-22-16-209-013-0000

The parties of record before the Property Tax Appeal Board are Sue Ciangi, the appellant, by attorney Nora A. Doherty, of Steven B. Pearlman & Associates 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: \$12,946
IMPR.: \$57,041
TOTAL: \$69,987

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 consists of a two-story brick and vinyl-sided dwelling with 2,705 square feet of living area. The dwelling was constructed in 2005. Features of the home include a full unfinished basement, central air conditioning, a fireplace and a 3-car garage. The property has a 9,298-square foot site and is located in Beecher, Washington Township, Will County.

The appellant claims overvaluation as the basis of the appeal. In support of this argument, the appellant submitted information on four comparable sales, three of which share the same Multiple Listing Service (MLS) area code with the subject. The comparables are located from .6 of a mile to 1.5 miles from the subject property. The dwellings are described as two-story single-family homes of frame, brick, or a combination of brick/cedar or vinyl/brick exterior construction. The dwellings range in size from 2,200 to 3,200 square feet of living area and were

built from 1911 to 2007.¹ Each home features a full basement with one having finished area; each home also has a 2-car, 3-car or a 4-car garage, with comparable #2 having an additional detached garage as shown on its property record card; two homes each have a fireplace. Three properties have sites ranging in size from 8,712 to 13,503 square feet of land area and one property's site size was not disclosed. The comparables sold between October 2014 and August 2016 for prices ranging from \$85,200 to \$135,000 or from \$30.00 to \$54.00 per square foot of living area, including land. The appellant's submission also included the property information pages extracted from the township assessor's office, property record cards for the subject and three comparables, and the Multiple Listing Service (MLS) sheets associated with each of the comparables sales.

Based on this evidence, the appellant requested that the total assessment be reduced to \$39,495 to reflect a market value of \$118,497 or \$43.81 per square foot of living area, including land, at the statutory level of assessment of 33.33%.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$69,987. The subject's assessment reflects a market value of \$210,108 or \$77.67 per square foot of living area, including land, when applying the 2018 three-year average median level of assessment for Will County of 33.31% as determined by the Illinois Department of Revenue.

In support of the subject's assessment, the board of review submitted information on four comparable sales located within .3 or a mile of the subject and which share the same subdivision name with the subject property. The comparables are improved with two-story dwellings of brick and frame exterior construction that range in size from 2,596 to 2,991 square feet of living area. The dwellings were constructed from 2003 to 2006. Each home features an unfinished basement, central air conditioning, one or two fireplaces and a garage ranging in size from 455 to 785 square feet of building area. The properties have sites ranging in size from 8,774 to 10,412 square feet of land area. The comparables sold from January 2015 to September 2016 for prices ranging from \$208,000 to \$221,000 or from \$73.55 to \$80.89 per square foot of living area, including land.

The board of review also submitted property record cards for the subject and its comparables, along with a narrative report contending that three of the appellant's comparables are located outside the subject's neighborhood and each is less similar to the subject than the comparable properties submitted by board of review. Based on this evidence, the board of review requested that the subject property's assessment be confirmed.

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

¹ In the grid analysis, the appellant listed 1930 as the year of construction for appellant's comparable #1. However, the property record card for this property depicts 1911 to be the year of construction. The Board finds that the best evidence of age of this comparables is the property record card submitted by the appellant.

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 a total of eight comparable sales to support their respective positions before the Property Tax Appeal Board. The Board gave less weight to appellant's comparables #1 and #3 due to their older ages of construction in 1911 and 1978, respectively, compared to the subject's 2005 year of construction. Additionally, appellant's comparables #1 and #2 received less weight due to being more than one mile distant from the subject and in different neighborhoods from the subject property.

The Board finds the best evidence of market value to be appellant's comparable sale #4, along with the comparable sales submitted by the board of review. Although none of these five sales sold proximate to the January 1, 2018 assessment date at issue, these best five comparables are similar to the subject in location, age, design, lot and dwelling sizes and most features. These most similar comparables in this record sold from January 2015 to September 2016 for prices ranging from \$126,000 to \$221,000 or from \$52.50 to \$80.89 per square foot of living area, including land. The subject's assessment reflects a market value of \$210,108 or \$77.67 per square foot of living area, including land, which falls within the range established by the best comparables in this record. After considering adjustments to the comparables for differences in dwelling size and some features, the Board finds that the subject's assessment as reflected by its market value is supported and, therefore, no reduction in the subject's assessment is warranted.

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



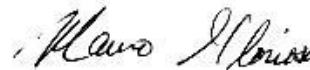
Member

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: May 26, 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

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