



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

APPELLANT: James Byrne
DOCKET NO.: 18-01762.001-R-1
PARCEL NO.: 05-06-11-207-004-0000

The parties of record before the Property Tax Appeal Board are James Byrne, the appellant; 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: \$19,500
IMPR.: \$58,450
TOTAL: \$77,950

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 parties appeared before the Property Tax Appeal Board on August 9, 2022 for a hearing at the Will County Office Building in Joliet pursuant to prior written notice dated June 7, 2022. Appearing was the appellant, James Byrne, and appearing on behalf of the Will County Board of Review was Susan McMillin, Chairperson of the Will County Board of Review, along with the board of review's witness, Rhianna Korst, Deputy Township Assessor of Troy Township.

The subject property consists of a 1-story dwelling of brick exterior construction with 2,285 square feet of living area. The dwelling was constructed in 1966. Features of the home include a partial basement with finished area, central air conditioning, a fireplace, and a 575 square foot

garage.¹ The property has a 19,101 square foot, or approximately 0.44 acre, site² and is located in Joliet, Troy Township, Will County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on four comparable sales, together with photographs, Real Estate Transfer Declarations, and assessment information for these comparables. The comparables are located from ½ of a block to 3 blocks from the subject property. The parcels range in size from approximately 0.50 of an acre to 1.00 acre of land area and are improved with 1-story or 2-story homes ranging in size from 2,626 to 5,604 square feet of living area.³ The dwellings were built from 1959 to 1966. Each home has a full or partial basement, two of which are reported to have finished area, central air conditioning, one or two fireplaces,⁴ and a garage ranging in size from 440 to 792 square feet of building area. Comparable #2 also has a carport. The comparables sold from September 2015 to January 2018 for prices ranging from \$205,000 to \$450,000 or from \$58.57 to \$102.25 per square foot of living area, including land.

At hearing, the appellant explained that the subject is located in an unincorporated subdivision and acknowledged that both parties' comparables are located in the same subdivision as the subject.

The appellant testified that comparable #3, which is common to both parties, is similar to the subject in dwelling size but has a larger lot consisting of two parcels of land, an additional bedroom, a larger laundry room, and larger bathrooms compared to the subject. Byrne further testified comparable #3 should be adjusted for its larger lot by extracting the market value of the additional ¼ acre from its land assessment and subtracting that amount from the sale price.

The appellant contended that comparables #1 and #3 are the two best comparables in the record. Byrne testified that comparable #1 is a larger home than the subject with an additional bedroom and fireplace and with a larger walkout basement with finished area. Byrne asserted that this property would also need to be adjusted for its larger lot size.

Byrne described comparable #2 as a much larger home than the subject and is a 2-story home compared to the subject 1-story home. Byrne acknowledged that comparable #2 is not in the same market as the subject due to its dwelling size, but that this property is close to the subject in location and sold close to the January 1, 2018 assessment date. Byrne described comparable #4 as a 2-story home.

¹ The parties differ regarding the subject's garage size. The Board finds the best evidence of garage size is found in the subject's property record card presented by the board of review, which was not refuted by the appellant in written rebuttal or at hearing.

² The parties differ regarding the subject's site size. The Board finds the best evidence of site size is found in the subject's property record card presented by the board of review, which was not refuted by the appellant in written rebuttal or at hearing.

³ The parties differ regarding the dwelling size of comparable #2. The appellant described this property in the grid analysis as having 5,246 square feet of living area, but also submitted assessment information describing 5,604 square feet of living area. The board of review contended this property has 5,604 square feet of living area. The Board finds comparable #2 has 5,604 square feet of living area, which was acknowledged by the appellant at hearing.

⁴ Additional details regarding the number of fireplaces for each comparable are found in the property record cards for these comparables presented by the appellant.

At hearing, the appellant further testified that the subject property is an owner-occupied residence. The Board takes judicial notice that this property was the subject matter of an appeal before the Board for the prior year under Docket Number 17-00500.001-R-1. In that appeal, the Board issued a decision lowering the assessment of the subject property to \$77,950 based on the evidence submitted by the parties.

Based on this evidence the appellant requested a reduction in the subject's assessment to \$60,933 which would reflect a market value of \$182,817 or \$80.00 per square foot of living area, including land, when applying 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 \$89,464. The subject's assessment reflects a market value of \$268,580 or \$117.54 per square foot of living area, land included, when using the 2018 three year average median level of assessment for Will County of 33.31% as determined by the Illinois Department of Revenue.

Also, as part of the "Board of Review Notes on Appeal," the board of review reported for tax year 2018 an equalization factor of 1.00 was applied to non-farm properties in Troy Township.

In support of its contention of the correct assessment the board of review submitted information on four comparable sales where comparable #1 is the same property as the appellant's comparable #3.⁵ The comparables are located on the same street or 1 block from the subject property. The parcels range in size from 21,308 to 43,822 square feet, or 0.49 of an acre to 1.00 acre, of land area and are improved with 1-story homes ranging in size from 1,713 to 2,626 square feet of living area. The dwellings were built from 1959 to 1963. Each home has a full or partial basement, central air conditioning, one or two fireplaces, and a garage ranging in size from 440 to 904 square feet of building area. One comparable has an inground swimming pool. The comparables sold from September 2015 to September 2017 for prices ranging from \$229,900 to \$270,000 or from \$102.25 to \$144.78 per square foot of living area, including land.

The board of review submitted a letter from the township assessor, together with a corrected grid analysis of the appellant's comparables and assessment information for these comparables. In the letter, the township assessor contended the appellant's grid analysis contains errors regarding the comparables as depicted in the corrected grid analysis. The township assessor further argued that the appellant's comparables are larger homes than the subject dwelling.

At hearing, Korst reiterated that the appellant's grid analysis contains errors. Korst further contended that two of the appellant's comparables are 2-story homes compared to the subject 1-story home. Korst agreed that the parties' common comparable is similar to the subject in dwelling size and most amenities.

⁵ The Board notes that the appellant reported that the common comparable consists of two parcels with a combined 27,657 square feet of land area whereas the board of review reported that it consists of one parcel with 20,626 square feet of land area. The Real Estate Transfer Declaration for this property presented by the appellant shows two parcels with a combined 27,888 square feet, 0.64 of an acre, of land area, which the Board finds to be the best evidence of this comparable's site size.

McMillin and Korst clarified that 2017 and 2018 are within the same general assessment cycle and agreed that the 2017 tax year decision of the Board lowering the subject's assessment to 77,950 should be carried forward to the 2018 tax year.

Based on this evidence, the board of review requested a reduction in the subject's assessment to \$77,950 which would reflect a market value of \$234,914 or \$102.41 per square foot of living area, including land, when using the 2018 three year average median level of assessment for Will County of 33.31% as determined by the Illinois Department of Revenue.

In written rebuttal, the appellant contended that the common comparable, with adjustments for lot size, bedroom count, utility room size, and bathroom count, supports the appellant's requested reduction to the subject's assessment.

At hearing, in rebuttal, Byrne agreed that the subject dwelling has three bathrooms rather than the 2.5 bathrooms reported in the appeal petition and asserted that the differences in the comparables between the appellant's grid analysis and the corrected grid analysis presented by the board of review are negligible.

The appellant disputed the construction of a new deck at the subject property. Upon questioning by the Administrative Law Judge, the appellant explained an addition to the subject home and a new deck were built approximately 20 years ago. In sur-rebuttal, Korst stated the subject's property record card describes a deck built in 2000 and clarified that no deck or addition was added to the subject's assessment in 2018.

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, pursuant to section 16-185 of the Property Tax Code (35 ILCS 200/16-185) a reduction in the subject's assessment is warranted. In pertinent part, section 16-185 of the Property Tax Code provides:

If the Property Tax Appeal Board renders a decision lowering the assessment of a particular parcel on which a residence occupied by the owner is situated, such reduced assessment, subject to equalization, shall remain in effect for the remainder of the general assessment period as provided in Sections 9-215 through 9-225, unless that parcel is subsequently sold in an arm's length transaction establishing a fair cash value for the parcel that is different from the fair cash value on which the Board's assessment is based, or unless the decision of the Property Tax Appeal Board is reversed or modified upon review.

The Board finds that the subject property was the subject matter of an appeal before the Board for the 2017 tax year under Docket No. 17-00500.001-R-1 in which a decision was issued based

upon the evidence presented by the parties reducing the subject's assessment to \$77,950. The record further disclosed the subject property is an owner-occupied dwelling. The Board also finds that the 2017 and 2018 tax years are within the same general assessment period and an equalization factor of 1.00 was applied in Troy Township in 2018. Furthermore, the decision of the Board for the 2017 tax year has not yet been reversed or modified upon review and there was no evidence the subject property recently sold establishing a different fair cash value. Applying section 16-185 of the Property Tax Code would result in a reduced total assessment of \$77,950, which is less than the 2018 assessment of the subject property of \$89,464.

Additionally, notwithstanding the dictates of Section 16-185 of the Property Tax Code, the record contains seven comparable sales, with one common sale, for the Board's consideration. The Board gives less weight to the appellant's comparables #1, #2, and #3, due to significant differences from the subject in design and/or dwelling size. The Board gives less weight to the board of review's comparable #4, which is a much smaller home than the subject dwelling.

The Board finds the best evidence of market value to be the appellant's comparable #3/board of review's comparable #1 and the board of review's comparables #2 and #3, which are relatively similar to the subject in dwelling size, design, lot size, age, location, and some features. These most similar comparables sold from October 2015 to September 2017 for prices ranging from \$229,900 to \$270,000 or from \$102.25 to \$119.49 per square foot of living area, including land. The subject's assessment as reduced herein reflects a market value of \$234,914 or \$102.41 per square foot of living area, including land, which is within the range established by the best comparable sales in this record. Based on this evidence and after considering appropriate adjustments to the best comparables for differences when compared to the subject, the Board finds that these comparables demonstrate the subject property, once reduced as an owner-occupied property, is correctly valued for assessment purposes.

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 20, 2022



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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