



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

APPELLANT: Christopher Christian  
DOCKET NO.: 18-02496.001-R-1  
PARCEL NO.: 21-14-21-405-035-0000

The parties of record before the Property Tax Appeal Board are Christopher Christian, the appellant, by attorney Steven Kandelman of Rieff Schramm Kanter & Guttman 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:** \$15,665  
**IMPR.:** \$61,683  
**TOTAL:** \$77,348

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 two-story dwelling of frame and masonry construction with 2,627 square feet of living area. The dwelling was built in 2007. Features of the home include a full basement, central air conditioning, one fireplace and a three-car attached garage with 658 square feet of building area. The property has an 11,055 square foot site and is located in Monee, Monee 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-story dwellings of frame and masonry construction that range in size from 2,508 to 3,082 square feet of living area. The dwellings were built in 2006. Each comparable has a full basement with one being partially finished. Each comparable has central air conditioning, one fireplace and an attached garage ranging in size from 392 to 558 square feet of building area. These properties are located within

the same subdivision as the subject property. The sales occurred from August 2017 to May 2018 for prices ranging from \$200,000 to \$249,900 or from \$67.11 to \$81.08 per square foot of living area, land included. The appellant requested the subject's assessment be reduced to \$66,526.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$77,348. The subject's assessment reflects a market value of \$232,207 or \$88.39 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.

In support of its contention of the correct assessment the board of review submitted information on eight comparables identified by the township assessor with board of review comparable sale #2 being the same comparable as appellant's comparable #2. The board of review comparables are improved with seven two-story dwellings and one, part two-story and part one-story dwellings of frame and masonry construction ranging in size from 2,453 to 3,140 square feet of living area. The homes were built in 2006 and 2007. Each comparable has a basement with one having finished area, central air conditioning, one or two fireplaces and an attached two-car or three-car garage ranging in size from 392 to 743 square feet of building area. The comparables have sites ranging in size from 10,989 to 16,236 square feet of land area and are located in the same subdivision as the subject property. Board of review comparables #1 through #4 sold from December 2017 to October 2018 for prices ranging from \$200,000 to \$269,900 or from \$79.74 to \$101.92 per square foot of living area, including land.

The second set of four comparables provided by the board of review were to demonstrate assessment equity. These properties have improvement assessments ranging from \$62,295 to \$63,265 or from \$23.49 to \$23.92 per square foot of living area. The subject property has an improvement assessment of \$61,883 or \$23.48 per square foot of living area.

The assessor provided a written statement asserting the subject's total assessment is also supported by the subject's 2015 purchase price of \$230,000 and the additional costs that were incurred following the purchase for the construction of an above ground swimming pool and a 1,029 square foot deck. The assessor also asserted the lower prices associated with the appellant's comparables in relation to the market value reflected by the subject's assessment is due to the differences in amenities, such as the subject's larger deck.

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 seven sales submitted by the parties with one of the comparables being common to both parties. All the comparables are relatively similar to the subject property in location, style, age, construction and features. These comparables sold for prices ranging from \$200,000 to \$269,900 or from \$79.74 to \$101.92 per square foot of living area, including land. The subject's assessment reflects a market value of \$232,207 or \$88.39 per square foot of living area, including land, which is within the range established by the comparable sales in this record. Additionally, the Board finds the subject's assessment is supported by its February 2015 purchase price of \$230,000 together with the subsequent costs associated with constructing a large wooden deck. 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.



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Chairman



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Member

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Member



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Member



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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: February 16, 2021



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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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