



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

APPELLANT: Paul Scheetz
DOCKET NO.: 18-02613.001-C-1
PARCEL NO.: 21-14-21-100-014-0000

The parties of record before the Property Tax Appeal Board are Paul Scheetz, 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 **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: \$43,000
IMPR.: \$31,074
TOTAL: \$74,074

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 one-story building of masonry exterior construction with 4,000 square feet of building area. The building was originally built in 1979 and was extensively renovated in 2017 and 2018. Renovation included a new parking lot and patio extension. The property has a 30,056 square foot site and is located in Monee, Monee Township, Will County.¹

The appellant's appeal is based on both overvaluation and assessment equity. In support of the overvaluation argument the appellant submitted evidence disclosing the subject property was purchased on April 1, 2017 for a price of \$140,000.

In support of the assessment inequity argument with respect to the land, the appellant submitted a grid analysis containing three comparable properties that were located within .25 of a mile from

¹ The parties differ slightly as to the size of the subject's building and lot; however, the Board finds the discrepancies will not impact the decision for this appeal.

the subject property. The comparables ranged in size from 18,731 to 57,064 square feet of land area and had land assessments ranging from \$15,750 to \$30,000 or from \$.53 to \$.84 per square foot of land area.

Based on this evidence, the appellant requested that the subject's total assessment be reduced to \$56,321. The requested assessment would reflect a total market value of \$169,081, 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. The request would lower the subject's land assessment to \$25,247 or \$.84 per square foot of land area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$74,074. The subject's assessment reflects a market value of \$222,378, 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. The subject has a land assessment of \$43,000 or \$1.43 per square foot of land area.

In support of its contention of the correct assessment the board of review submitted information from the Monee Township Assessor. The assessor argued that the subject's 2018 assessment should include the 2017 purchase price, as well as the material and construction costs spent on renovation prior to the subject being occupied. As to the appellant's land comparables, the assessor argued that the comparables are not from similar use properties but does not disclose the properties dissimilar use.

In support of the assessment inequity argument with respect to the land, the assessor submitted a grid analysis containing four comparable properties that were located on Governor's Highway, like the subject. The comparables ranged in size from 22,216 to 57,064 square feet of land area and had land assessments ranging from \$40,000 to \$69,000 or from \$1.21 to \$1.80 per square foot of land area.

Based on this evidence the board of review requested confirmation of the subject's assessment.

Conclusion of Law

The appellant contends in part 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 Board finds the best evidence of market value to be the purchase of the subject property in April 2017 for a price of \$140,000, plus the \$350,000 cost to renovate the building prior to being occupied on December 7, 2017. The appellant provided evidence demonstrating the sale had the elements of an arm's length transaction. The appellant completed Section IV - Recent Sale Data of the appeal disclosing the parties to the transaction were not related, the property was sold by the owner, the property had been advertised with a sign in the window and it had been vacant for 25 years. The appellant also disclosed that \$350,000 was spent on renovating the subject prior to

being occupied on December 7, 2017, which was before the January 1, 2018 assessment date at issue. The Board finds the purchase price of \$140,000, plus renovation costs of \$350,000, is above the market value of \$222,378 as reflected by its assessment. Based on this record the Board finds a reduction in the subject's assessment is not justified on the basis of overvaluation.

The taxpayer also contends assessment inequity with respect to the land as an alternative basis of the appeal. When unequal treatment in the assessment process is the basis of the appeal, the inequity of the assessments must be proved by clear and convincing evidence. 86 Ill.Admin.Code §1910.63(e). Proof of unequal treatment in the assessment process should consist of documentation of the assessments for the assessment year in question of not less than three comparable properties showing the similarity, proximity and lack of distinguishing characteristics of the assessment comparables to the subject property. 86 Ill.Admin.Code §1910.65(b). 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 seven land comparables for the Board's consideration. The Board gave less weight to the appellant's comparables #1 and #2, as well as the board of review's comparables #3 and #4, due to their differences in size when compared to the subject. The Board finds the parties' remaining comparables were most similar to the subject in location and size. These comparables had improvement assessments that ranged from \$26,000 to \$43,000 or from \$.60 to \$1.61 per square foot of land area. The subject's land assessment of \$43,000 or \$1.43 per square foot of land area falls within the range established by the best comparables in this record. Based on this record the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject's land was inequitably assessed and a reduction in the subject's assessment is not justified on the grounds of lack of uniformity.

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: January 19, 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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