



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

APPELLANT: Terrance & Kimberly Wallace
DOCKET NO.: 18-02946.001-R-1
PARCEL NO.: 16-05-35-403-021-0000

The parties of record before the Property Tax Appeal Board are Terrance & Kimberly Wallace, the appellants, by Jessica Hill-Magiera, Attorney at Law, in Lake Zurich, 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: \$31,435
IMPR.: \$150,173
TOTAL: \$181,608

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellants 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 dwelling of brick and stone exterior construction with 3,731 square feet of living area. The dwelling was constructed in 2006. Features of the home include a 1,930 square foot basement, central air conditioning, a fireplace and a 984 square foot garage. The property has a 40,838 square foot site and is located in Mokena, Homer Township, Will County.

The appellants contend overvaluation and lack of assessment uniformity as the bases of the appeal concerning the improvement assessment; no dispute was raised concerning the land assessment.

In support of the overvaluation argument, the appellants submitted a grid analysis with information on three comparable sales. The properties are located within .35 of a mile from the

subject. No land size information was provided in the appellants' evidence for these sales. The dwellings were described as two-story homes built in 2003 or 2005 and which range in size from 3,421 to 4,335 square feet of living area. Each dwelling has a basement ranging in size from 1,889 to 2,849 square feet, central air conditioning, a fireplace and a garage ranging in size from 947 to 1,367 square feet of building area. The comparables sold from October 2016 to October 2017 for prices ranging from \$468,900 to \$635,000 or from \$136.23 to \$150.54 per square foot of living area, including land.

In support of the inequity argument, the appellants submitted two grid analyses with information on sixteen equity comparables. The properties are located within .40 of a mile from the subject. The dwellings were two-story homes built from 2000 to 2014 and which range in size from 3,462 to 4,068 square feet of living area. Each dwelling has a basement ranging in size from 1,621 to 2,875 square feet. The appellants' presentation of evidence failed to identify characteristics such as air conditioning, fireplace and/or garages among other amenities. The comparables present improvement assessments ranging from \$128,627 to \$163,724 or from \$35.95 to \$41.15 per square foot of living area.

Based on this evidence, the appellants requested a total assessment reduction to \$165,563 which would reflect a market value of \$496,739 or \$133.14 per square foot of living area, including land, at the statutory level of assessment of 33.33%. The appellants' appeal also requested a reduced improvement assessment of \$134,128 or \$35.95 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$198,178. The subject's assessment reflects a market value of \$594,950 or \$159.46 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. The subject has an improvement assessment of \$166,743 or \$44.69 per square foot of living area.

In response to the appellants' evidence, the board of review through a memorandum written by the township assessor contended that both the appellants' sales and equity comparable data failed to include additional improvements such as inground pools, decks, patios, fireplaces, air conditioning and/or garage sizes which features impact a property's assessment/value. The assessor reiterated the appellants' evidence in multiple grid analyses depicting inground pools as amenities in both appellants' comparable sale #3 and equity comparable #1. Each of the appellants' comparables for both sales and equity have central air conditioning, one or two fireplaces and a garage ranging in size from 591 to 1,596 square feet of building area.

In support of its contention of the correct assessment, the board of review submitted multiple pages of grid analyses depicting information on three comparable sales and four equity comparables, with a total of two common properties with the appellants' evidence along with copies of applicable property record cards.

On market value grounds, the board of review submitted three comparable sales, where comparable #2 is the same property as appellants' sale #2. The comparables are located within .40 of a mile from the subject. The parcels range in size from 40,215 to 45,702 square feet of land area and have each been improved with a two-story dwelling of brick, brick and stone or

brick and stucco exterior construction. The homes were each built in 2003 and range in size from 3,702 to 4,335 square feet of living area. Each dwelling has a basement ranging in size from 1,923 to 3,260 square feet, central air conditioning, one or two fireplaces and a garage ranging in size from 826 to 1,304 square feet of building area. The comparables sold from August 2016 to October 2018 for prices ranging from \$515,000 to \$642,500 or from \$131.04 to \$173.55 per square foot of living area, including land.

As to assessment uniformity, the board of review submitted grid analyses depicting four equity comparables, where board of review comparable #4 is the same property as appellants' equity comparable #12. The properties are located within .34 of a mile from the subject consisting of a one-story and three, two-story dwellings of brick or brick and stucco exterior construction. The homes were built from 2001 to 2006 and range in size from 3,543 to 4,009 square feet of living area. Each dwelling has a basement ranging in size from 1,987 to 3,543 square feet. Each dwelling has central air conditioning, a fireplace and a garage ranging in size from 874 to 1,116 square feet of building area. Comparables #1, #2 and #3 each have inground swimming pools. The comparables have improvement assessments ranging from \$159,373 to \$168,758 or from \$40.76 to \$47.63 per square foot of living area.

Based on the foregoing evidence and argument, the board of review requested confirmation of the subject's assessment.

In rebuttal, appellants' counsel asserted the board of review sale #1 which occurred in 2016 was too remote to be indicate of market value as of January 1, 2018 and comparable #3 was asserted to be a dissimilar 1.5-story dwelling.¹ The appellants made no specific rebuttal to the equity comparables presented by the board of review; the appellants contend that of the 20 equity comparables in the record, there are 18 that support reducing the subject's assessment.

Conclusion of Law

The appellants contend 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 appellants did not meet this burden of proof and a reduction in the subject's assessment is not warranted on grounds of overvaluation.

The parties submitted a total of five comparable sales, with one common property, to support their respective positions before the Property Tax Appeal Board. The Board has given reduced weight to appellants' comparable sale #2/board of review comparable #2, appellants' sale #3 and board of review sale #3 due to the substantially larger basements and/or garages as compared to the subject.

¹ The Board finds that upon reviewing the property record card supplied by the board of review there is no support for the 1.5-story design alleged by the appellants for board of review sale #3.

The Board finds the best evidence of market value in the record to be appellants' comparable #1 along with the board of review comparable sale #1. These two comparables present varying degrees of similarity to the subject in lot size, age, dwelling size and basement area but have similar features in several respects. These comparables sold in August 2016 to October 2017 for prices of \$642,500 and \$468,900 or for \$173.55 and \$136.23 per square foot of living area, including land. The subject's assessment reflects a market value of \$594,950 or \$159.46 per square foot of living area, including land, which is between the best comparable sales in this record both in terms of overall value and on a per-square-foot basis. Based on this evidence and after considering adjustments to the comparables for differences, the Board finds a reduction in the subject's assessment is not justified on grounds of overvaluation.

Alternatively, the taxpayers contend assessment inequity as a basis of the appeal concerning the improvement assessment. 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 appellants met this burden of proof and a reduction in the subject's assessment is warranted based on lack of uniformity in the improvement assessment.

The parties submitted a total of nineteen equity comparables, with one common property, to support their respective positions before the Property Tax Appeal Board. The Board has given reduced weight to appellants' equity comparable #1 and board of review equity comparables #1, #2 and #3 due to the inground swimming pools in each of these comparables which is not a feature of the subject. The Board has given reduced weight to appellants' equity comparable #12/board of review equity comparable #4 due to the substantially larger basement when compared to the subject 1,930 square foot basement.

The Board finds best evidence of assessment equity to be the appellants' equity comparables #2 through #11 and #13 through #16. These comparables had improvement assessments ranging from \$131,686 to \$163,724 or from \$38.04 to \$41.15 per square foot of living area. The subject's improvement assessment of \$166,743 or \$44.69 per square foot of living area is above the range of the best equity comparables in this record. Considering the most similar equity comparables in dwelling size and basement size, appellants' comparables #5, #8 and #10, the Board finds the appellants did demonstrate with clear and convincing evidence that the subject's improvement was inequitably assessed and a reduction in the subject's improvement assessment is 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: October 20, 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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