



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

APPELLANT: Tom Leu
DOCKET NO.: 18-02955.001-R-1
PARCEL NO.: 21-14-01-100-025-0000

The parties of record before the Property Tax Appeal Board are Tom Leu, the appellant, 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 **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: \$6,122
IMPR.: \$19,796
TOTAL: \$25,918

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellant timely filed the appeal from a decision of the Lake 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 one-story dwelling of frame construction with 1,092 square feet of living area. The dwelling was constructed in 1954. Features of the home include a concrete slab foundation, central air conditioning and a 440 square foot garage. The property has a 6,656 square foot site and is located in Park Forest, Monee Township, Will County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on eight comparable sales located within .55 of a mile from the subject. The comparables were constructed from 1954 to 1957 and were improved with one-story dwellings each containing 1,092 square feet of living area. Each comparable has a concrete slab foundation and a garage ranging in size from 352 to 484 square feet of building area. Six comparables have central air conditioning. The sales occurred from March 2017 to July 2018 for prices ranging from \$12,000 to \$50,501 or from \$10.99 to \$46.25 per square foot of living area,

including land. Based on this evidence, the appellant requested a reduction in the subject's assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$25,918. The subject's assessment reflects a market value of \$77,808 or \$71.25 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 response to the appeal, the board of review submitted a memorandum from the Monee Township Assessor along with additional data. The assessor contends the appellant's comparable sales #1, #3 and #7 are special warranty deed, Bank REO (real estate owned) and/or Buyer/Seller is a financial institution or government agency. The board of review submitted a copy of the PTAX-203 Illinois Real Estate Transfer Declaration associated with each sale that disclosed each comparable was advertised for sale.

In support of its contention of the correct assessment the board of review submitted information on four comparable sales identified by the township assessor and are located within the same neighborhood as the subject. The comparables are improved with one-story dwellings of frame construction each with 1,092 square feet of living area. The dwellings were built from 1954 to 1957. Each property has a concrete slab foundation and a garage that ranges in size from 308 to 440 square feet of building area. Two comparables have central air conditioning. These properties have sites that range in size from 7,111 to 8,666 square feet of land area. The sales occurred from May 2018 to June 2019 for prices ranging from \$75,000 to \$93,900 or from \$68.68 to \$85.99 per square foot of living area. Based on this evidence, the board of review requested no change to the subject's assessment.

In rebuttal the appellant's counsel noted that the Property Tax Appeal Board shall consider compulsory sales as valid comparable sales pursuant to section 16-183 of the Property Tax Code (35 ILCS 200/16-183). The appellant's counsel noted that the board of review comparables #1 and #3 are not comparable due to their sale dates in 2019 which are remote in time to establish market value as of January 1, 2017 and comparables #2 and #4 are acceptable sales.

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 12 sales submitted by the parties to support their respective positions. The Board gave less weight to the board of review comparable sales #2 and #3 as they sold in May or June 2019, not as proximate in time to the assessment date at issue as other sales in the record.

The Board gave more weight to the appellant's comparables and the board of review comparable sales #2 and #4 as these properties sold proximate in time to the January 1, 2017 assessment date and are similar to the subject in location, dwelling size, design, age and features. The comparable sales sold from March 2017 to July 2018 for prices ranging from \$12,000 to \$89,900 or from \$10.99 to \$82.33 per square foot of living area, including land. The subject's assessment reflects a market value of \$77,808 or \$71.25 per square foot of living area, including land, which falls within the range established by the best comparable sales in the record. After considering adjustments to the comparables for differences when compared to the subject, the board finds the subject's estimated market value as reflected by the assessment is supported. 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.



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

AGENCY

State of Illinois
Property Tax Appeal Board
William G. Stratton Building, Room 402
401 South Spring Street
Springfield, IL 62706-4001

APPELLANT

Tom Leu, by attorney:
Jessica Hill-Magiera
Attorney at Law
790 Harvest Drive
Lake Zurich, IL 60047

COUNTY

Will County Board of Review
Will County Office Building
302 N. Chicago Street
Joliet, IL 60432