



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

APPELLANT: James M. Powell
DOCKET NO.: 18-02984.001-R-1
PARCEL NO.: 21-14-28-302-037-0000

The parties of record before the Property Tax Appeal Board are James M. Powell, 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: \$19,965
IMPR.: \$76,684
TOTAL: \$96,649

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 2017 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 part two-story and a part one-story dwelling of masonry exterior construction with 2,626 square feet of living area. The dwelling was constructed in 2007. Features of the home include a full unfinished basement, central air conditioning, a fireplace and a 787 square foot garage. The property has a 65,688 square foot site and is located in Monee, Monee Township, Will County.

The appellant submitted evidence before the Property Tax Appeal Board claiming overvaluation and assessment inequity with respect to the improvement as the bases of the appeal. In support of the overvaluation claim, the appellant submitted a grid analysis of six comparable sales located from .25 of a mile to 1.20 miles from the subject property. The comparables consist of two-story or part two-story and part one-story dwellings ranging in size from 2,296 to 3,265 square feet of living area that were built in 1999 or 2006. The appellant did not disclose the exterior construction of the dwellings or the site sizes of the comparables. The comparables each

feature a full basement, central air conditioning and a garage ranging in size from 253 to 743 square feet of building area. Five comparables each have one fireplace. The comparables sold from August 2017 to July 2018 for prices ranging from \$150,000 to \$250,000 or from \$65.33 to \$101.92 per square foot of living area, including land.

In support of the assessment inequity claim, the appellant submitted a grid analysis of 16 assessment comparables located less than one mile from the subject property. The comparables consist of part two-story and part one-story dwellings ranging in size from 2,396 to 2,641 square feet of living area that were built from 1998 to 2004. Each home has a basement. The estimated market value per square foot of living area of the comparables based on their 2017 assessments range from \$59.47 to \$65.45 per square foot of living area.

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 \$96,649. The subject's assessment reflects a market value of \$290,150 or \$110.49 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 \$76,684 or \$29.20 per square foot of living area.

In response to the appeal, the board of review submitted a memorandum from the Monee Township Assessor along with additional data critiquing the appellant's comparables. The board of review argued that the appellant's comparable sale #2 was recorded as a special warranty deed as indicated in the PTAX-203 Real Estate Transfer Declaration submitted by the board of review. In addition, the remaining five comparable sales are not located within the subject's neighborhood. As to the appellant's 16 assessment equity comparables, none are located within the subject's neighborhood.

In support of its contention of the correct assessment, the board of review submitted information on four comparable sales and four equity comparables along with their respective property record cards. The comparable sales are located in the same neighborhood as the subject and have sites ranging in size from 67,300 to 168,141 square feet of land area. The comparable sales consist of part two-story and part one-story dwellings of frame, masonry or frame and masonry exterior construction ranging in size from 2,087 to 4,224 square feet of living area. The dwellings were built from 1994 to 2007. Each comparable has an unfinished basement, central air conditioning, one or two fireplaces and a garage ranging in size from 714 to 1,205 square feet of building area. The comparables sold from June 2016 to May 2019 for prices ranging from \$229,500 to \$420,000 or from \$84.31 to \$127.72 per square foot of living area, including land.

The four equity comparables are located in the same neighborhood as the subject. The equity comparable consist of a two-story and three, part two-story and part one-story dwellings of frame, masonry or frame and masonry exterior construction ranging in size from 2,232 to 2,937 square feet of living area. The dwellings were built from 2001 to 2006. Each comparable has a basement with one having finished area, central air conditioning, one fireplace and a garage ranging in size from 670 to 1,649 square feet of building area. The comparables have improvement assessments ranging from \$64,080 to \$83,463 or from \$27.17 to \$28.64 per square

foot of living area. Based on the foregoing evidence, the board of review requested confirmation of the subject's assessment.

In rebuttal the appellant's counsel noted that the board of review comparables are not comparable due to larger dwelling size when compared to the subject or their sale dates were too remote in time to establish market value as of January 1, 2017.

Conclusion of Law

The appellant contends in part that 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 no reduction in the subject's assessment is warranted on this basis.

The parties submitted ten comparable sales for the Board's consideration. The Board gave less weight to the appellant's comparable sales #1 and #3 through #6 due to their locations outside of the subject's neighborhood.

The Board gave more weight to the appellant's comparable sale #2 along with the board of review comparable sales as they are located in the subject neighborhood. However, the Board recognizes adjustments would have to be considered for differences in time/date of sale, dwelling size, age and features such as basement size and garage size. They sold from June 2016 to May 2019 for prices ranging from \$229,500 to \$420,000 or from \$76.54 to \$127.72 per square foot of living area. The subject's assessment reflects an estimated market value of \$290,150 or \$110.49 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 any differences when compared to the subject, the Board finds the subject's estimated market value as reflected by its assessment is supported. Therefore, no reduction in the subject's assessment is warranted on the grounds of overvaluation.

The appellant also argued assessment inequity with respect to the improvement 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 record contains 20 assessment comparables for the Board's consideration. The Board gives less weight to the appellant's evidence as he did not provide information about the dwellings' features or amenities other than size and basement area, which would assist the Property Tax Appeal Board in conducting a meaningful analysis to determine their comparability or similarity

to the property under appeal. In order for the Board to properly evaluate the comparables, it is necessary to have the salient characteristics associated with the dwellings so as to be able to determine the degree of comparability and possible adjustments needed to the properties to make them more equivalent to the subject property. Conversely, the board of review analysis included salient facts about the comparables including a copy of the property record card for each comparable, which adds credibility to its evidence. In addition, none of the appellant's comparables were located within the subject neighborhood.

The Board finds the best evidence of assessment equity to be the board of review equity comparables as these comparables are located within the subject's neighborhood. The Board recognizes adjustments to the comparables would have to be considered for differences in age, dwelling size and features such as basements and garages. The comparables have improvement assessments ranging from \$27.17 to \$28.71 per square foot of living area. The subject has an improvement assessment of \$29.20 per square foot of living area, which falls slightly above the range established by the most similar assessment comparables in the record but is justified based on the subject's dwelling size and considering economies of scale along with other necessary adjustments to the comparables for differences when compared to the subject.

Based on this record the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject's improvement was inequitably assessed and 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



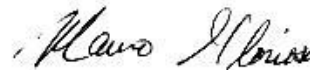
Member

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: June 16, 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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