



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

APPELLANT: Johnny & Hester Fryer  
DOCKET NO.: 18-02997.001-R-1  
PARCEL NO.: 21-14-13-417-007-0000

The parties of record before the Property Tax Appeal Board are Johnny & Hester Fryer, 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:** \$6,750  
**IMPR.:** \$40,390  
**TOTAL:** \$47,140

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 part two-story and a part one-story dwelling of frame exterior construction with 2,440 square feet of living area.<sup>1</sup> The dwelling was constructed in 1998. Features of the home include an unfinished basement, central air conditioning, a fireplace and a 506 square foot integral garage. The property has a 7,858 square foot site and is located in University Park, Monee Township, Will County.

The appellants contend overvaluation as the basis of the appeal. In support of this argument, the appellants submitted information on three comparable sales located within .79 of a mile from the

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<sup>1</sup> The Board finds the best evidence of the description of the subject property is found in the property record card provided by the board of review.

subject property.<sup>2</sup> The comparables are improved with one, part two-story and part one-story dwelling and two, two-story dwellings of frame exterior construction ranging in size from 2,240 to 2,503 square feet of living area. The dwellings were built from 1999 to 2007. Each comparable features a full or partial unfinished basement, central air conditioning, one fireplace and an integral garage ranging in size from 389 to 469 square feet of building area. No information on the site sizes of the comparables was provided. The properties sold from January 2017 to July 2018 for prices ranging from \$115,000 to \$145,000 or from \$51.34 to \$57.93 per square foot of living area, land included. Based on this evidence, the appellants requested the subject's assessment be reduced to \$44,198 reflecting a market value of approximately \$132,607 or \$54.35 per square foot of living area including land, when using the statutory level of assessment of 33.33%.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$53,841. The subject's assessment reflects a market value of \$161,636 or \$66.24 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 sale #2 is a special warranty deed, Bank REO (real estate owned) and/or Buyer/Seller is a financial institution or government agency. The board of review submitted copies of the PTAX-203 Illinois Real Estate Transfer Declaration associated with the sale that disclosed the 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 subject's neighborhood. These properties have sites that range in size from 7,422 to 7,896 square feet of land area. The comparables are improved with part two-story and part one-story dwellings of frame exterior construction ranging in size from 1,771 to 2,421 square feet of living area. The dwellings were built from 1998 to 2003. Each comparable has an unfinished basement, central air conditioning and an integral garage ranging in size from 447 to 587 square feet of building area. Three comparables each have one fireplace. The sales occurred from September 2018 to July 2019 for prices ranging from \$170,000 to \$185,000 or from \$76.41 to \$99.28 per square foot of living area, land included. Based on this evidence, the board of review requested no change to the subject's assessment.

In written rebuttal, counsel for the appellants critiqued the comparables submitted by the board of review. Counsel argued that board of review comparable sales #1, #3 and #4 occurred in 2019 which is too remote in time to establish market value as of January 1, 2018. Counsel also argued that board of review comparable sales #2, #3 and #4 are 21%, 27% and 25% smaller than the subject, respectively. In a rebuttal grid analysis, counsel reiterated that the appellants' three comparables are the best comparable sales in the record and contended the subject's assessment should be reduced.

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<sup>2</sup> The descriptive information for the appellants' comparables was derived from the appellants' and the board of review submissions.

**Conclusion of Law**

The appellants contend 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 met this burden of proof and a reduction in the subject's assessment is not warranted.

The record contains seven suggested comparable sales for the Board's consideration. The Board gave less weight to the comparables submitted by the board of review as they differ from the subject in dwelling size and/or their sale dates in 2019 occurred less proximate in time to the assessment date at issue and thus less likely to be indicative of the subject's market value as of January 1, 2018.

The Board finds the best evidence of market value to be the three comparable sales submitted by the appellants. These comparables are similar to the subject in location, dwelling size, design, age and features. The properties sold from January 2017 to July 2018 for prices ranging from \$115,000 to \$145,000 or from \$51.34 to \$57.93 per square foot of living area, including land. The subject's assessment reflects a market value of \$161,636 or \$66.24 per square foot of living area, land included, which is greater than the best comparable sales in this record both in terms of overall value and on a square foot basis which does not appear to be justified after considering adjustments to these comparables for differences when compared to the subject. Based on this record, the Board finds a reduction in the subject's assessment is warranted.

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: January 19, 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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