



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

APPELLANT: George Zito
DOCKET NO.: 18-03019.001-R-1
PARCEL NO.: 12-02-09-315-033-0000

The parties of record before the Property Tax Appeal Board are George Zito, 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 *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: \$25,934
IMPR.: \$60,733
TOTAL: \$86,667

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 two-story dwelling of frame and brick exterior construction with 2,351 square feet of living area.¹ The dwelling was constructed in 2003. Features of the home include a full basement, central air conditioning, a fireplace, a 3-car garage containing 610 square feet of building area and a gazebo. The property has an 11,175 square foot site and is located in Bolingbrook, DuPage Township, Will County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument, the appellant submitted information on three comparable sales located from .03 to .39 of a mile from the subject property and within the subject's neighborhood. The comparables are improved with two-story dwellings built in 2003. Each dwelling has 2,351 square feet of living area and features a full basement, central air conditioning and a garage containing 402 square feet of

¹ The Board finds the best descriptive details of the subject property are found in the property record card provided by the board of review.

building area. Two comparables each have one fireplace. The appellant did not provide the site size or exterior construction of the comparables. The comparables sold from July 2017 to May 2018 for prices ranging from \$230,000 to \$255,000 or from \$97.83 to \$108.46 per square foot of living area, land included. Based on this evidence, the appellant requested the subject's assessment be reduced to \$81,825 reflecting a market value of approximately \$245,500 or \$104.42 per square foot of living area, land included, 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 \$89,991. The subject's assessment reflects a market value of \$270,162 or \$114.91 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 which noted that the appellant's spreadsheet was incomplete in that it does not include amenities used for comparison and for valuing properties. The board of review argued that the appellant's comparable #1 has no fireplace and each of the appellant's comparables have a 2-car garage, unlike the subject's superior 3-car garage. The board of review provided the real estate transfer declaration associated with the appellant's comparable sale #3 disclosing the transaction was a Bank REO sale. The board of review contends that not many homes in the subject's subdivision have sold that have the 3-car option, brick and fireplaces, thus the subject's 2018 assessment was reduced to \$89,991.

With respect to the appellant's overvaluation claim, the board of review did not provide any market value evidence in support of its assessed valuation of the subject property.

In written rebuttal, counsel for the appellant argued that the board of review did not submit any evidence to dispute the appellant's request for a reduction and the time to do so has now passed. In a rebuttal grid analysis, counsel reiterated that the appellant's comparable sales are the best comparable sales in the record and contended the subject's assessment should be reduced.

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 met this burden of proof and a reduction in the subject's assessment is warranted.

The Board finds the only evidence of market value to be three comparable sales submitted by the appellant. These comparables are similar if not identical to the subject in dwelling size, design, age and features, though each has a smaller garage. The comparables sold from July 2017 to May 2018 for prices ranging from \$230,000 to \$255,000 or from \$97.83 to \$108.46 per square foot of living area, including land. The subject's assessment reflects a market value of \$270,162 or \$114.91 per square foot of living area, including land, which is above the range established by

the best comparable sales in this record. Furthermore, the Board finds the board of review did not provided any market value evidence, such as recent comparable sales, to support the subject's assessment. After considering adjustments to the comparables for differences when compared to the subject, the Board finds a reduction in the subject's 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: 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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