



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

APPELLANT: Gregory & Amy Drake
DOCKET NO.: 18-03021.001-R-1
PARCEL NO.: 12-02-04-102-038-0000

The parties of record before the Property Tax Appeal Board are Gregory & Amy Drake, 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 **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: \$37,664
IMPR.: \$176,384
TOTAL: \$214,048

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 part one-story dwelling of frame and face brick exterior construction with 3,874 square feet of living area.¹ The dwelling was constructed in 1987. Features of the home include a 2,035 square foot partially finished look-out basement, central air conditioning, two fireplaces and a 661 square foot garage. The property has a 13,422 square foot site and is located in Naperville, DuPage Township, Will County.

The appellants contend overvaluation as the basis of the appeal. In support of this argument, the appellants submitted information on five comparable sales located from .27 to .85 of a mile from the subject property. The comparables are improved with two-story dwellings ranging in size from 3,129 to 3,726 square feet of living area. The dwellings were built from 1985 to 1988.

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.

Each comparable features a partial basement, central air conditioning, one fireplace and a garage ranging in size from 457 to 483 square feet of building area. No information was provided on the site size, exterior finish, basement size or basement finish of the comparables. The properties sold from May 2017 to June 2018 for prices ranging from \$435,000 to \$485,000 or from \$123.46 to \$142.06 per square foot of living area, land included. Based on this evidence, the appellants requested the subject's assessment be reduced to \$173,785 reflecting a market value of approximately \$521,407 or \$134.59 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 \$214,048. The subject's assessment reflects a market value of \$642,594 or \$165.87 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 appellants' spreadsheet was incomplete in that it does not include information on amenities. The board of review critiqued the comparables submitted by the appellants and argued that none of the comparables are located in the subject's subdivision.

In support of its contention of the correct assessment, the board of review submitted a grid analysis and property record cards of the subject and five comparable sales located from .03 of a mile to 1.86 miles from the subject property, three of which are within the subject's neighborhood. The comparables have sites that range in size from 12,462 to 21,023 square feet of land area. The comparables are improved with part two-story and part one-story dwellings of frame and face brick exterior construction ranging in size from 3,038 to 3,784 square feet of living area. The dwellings were built from 1987 to 1996. Each comparable has a basement that ranges in size from 1,138 to 2,274 square feet with four having finished area, one of which has a look-out design and one has a walk-out design. The comparables each have central air conditioning, one fireplace and a garage ranging in size from 640 to 792 square feet of building area. The properties sold from November 2016 to August 2017 for prices ranging from \$530,000 to \$865,000 or from \$174.46 to \$228.59 per square foot of living area, land included. The board of review also provided the real estate transfer declarations associated with each sale. 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 sale #1 is 21% smaller than the subject; board of review comparable #2 sold in 2016 which is too remote in time to establish market value as of January 1, 2018; and board of review comparables #3 and #4 are located almost 2 miles from the subject. Counsel noted that board of review comparable #3 is an acceptable sale. The appellants also provided a map depicting the location of the subject and the parties' comparables. In a rebuttal grid analysis, counsel reiterated that the appellants' comparables #2, #4 and #5, along with board of review comparable #3 are the best comparable sales in the record and contended the subject's assessment should be reduced.

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 did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The record contains ten suggested comparable sales for the Board's consideration. The Board gave less weight to the appellants' comparables #1 and #3 due to their smaller dwelling sizes when compared to the subject. The Board gave reduced weight to board of review comparables #1, #2, #4 and #5 due to their smaller dwelling size, distant location or sale date 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 appellants' comparables #2, #4 and #5, along with board of review comparable #3. These comparables are relatively similar to the subject in location, dwelling size, design, age and features. The properties sold from May to August 2017 for prices ranging from \$455,000 to \$620,000 or from \$123.46 to \$185.85 per square foot of living area, including land. The subject's assessment reflects an estimated market value of \$642,594 or \$165.87 per square foot of living area including land, which falls above the overall price range established by the best comparable sales in the record but within the range on a square foot basis. The subject's higher overall value appears to be justified given its larger dwelling size and additional fireplace. 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 its assessment is supported. Therefore, no 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.



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

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

APPELLANT

Gregory & Amy Drake, 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