



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

APPELLANT: Allan G. & Mary M. Ording
DOCKET NO.: 18-03023.001-R-1
PARCEL NO.: 14-12-02-476-015-0000

The parties of record before the Property Tax Appeal Board are Allan G. & Mary M. Ording, 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: \$28,750
IMPR.: \$105,830
TOTAL: \$134,580

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 two-story dwelling of frame and masonry exterior construction with 2,626 square feet of living area. The dwelling was constructed in 1993. Features of the home include a full basement, central air conditioning, two fireplaces and an attached 751 square foot garage. The property also has a detached 960 square foot garage with a 108,900 square foot or 2.5-acre site and is located in Manhattan, Manhattan Township, Will County.

The appellants contend both overvaluation and lack of assessment uniformity as the bases of this appeal. The appellants submitted five comparable sales and eight equity comparables in support of these claims. The comparable sales were located from .44 of a mile to 1.11-miles from the subject and consist of two-story dwelling that were built from 1987 to 1997. The homes range in size from 2,191 to 2,798 square feet of living area with full basements. Four comparables each have a fireplace and four comparables each have central air conditioning. Each comparable sale

property has a garage or garages ranging in total area from 704 to 1,240 square feet of building area. The comparable sales occurred from January to September 2017 for prices ranging from \$256,600 to \$360,000 or from \$113.64 to \$137.61 per square foot of living area, including land.

The eight equity comparables presented by the appellants were located within .5 of a mile from the subject and consist of two-story dwellings that were built from 1987 to 1995. The homes range in size from 2,536 to 2,854 square feet of living area. The comparables have improvement assessments ranging from \$80,650 to \$112,000 or from \$29.72 to \$40.23 per square foot of living area.

Based on the foregoing evidence, the appellants requested a total assessment of \$105,730 which would reflect a market value of \$317,222 or \$120.80 per square foot of living area, including land, at the statutory level of assessment of 33.33%. The appellants requested a reduced improvement assessment of \$76,980 or \$29.31 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$138,750. The subject's assessment reflects a market value of \$416,542 or \$158.62 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 property has an improvement assessment of \$110,000 or \$41.89 per square foot of living area. The evidence provided by the board of review further disclosed that a township equalization factor of 1.00 was applied in 2018.

In support of its contention of the correct assessment on both market value and equity grounds, the board of review submitted five comparable properties that were located within ½ of a mile from the subject. The comparables consist of either 1.5-story or 2-story dwellings that were built between 1980 and 1999. The homes range in size from 2,598 to 3,220 square feet of living area. Each comparable has a full or partial basement, central air conditioning and a garage or garages with total area ranging from 510 to 1,085 square feet of building area. Four comparables have one or two fireplaces. Each comparable has an above ground or an inground swimming pool and one comparable has a pole barn. The comparables sold from April 2016 to August 2018 for prices ranging from \$400,000 to \$495,000 or from \$147.14 to \$172.41 per square foot of living area, including land. The comparables have improvement assessments ranging from \$102,750 to \$131,900 or from \$39.49 to \$47.31 per square foot of living area.

Based on this evidence, the board of review requested confirmation of the subject's assessment.

In rebuttal, the appellants' counsel commented on each of the comparables presented by the board of review noting sale dates that were remote to the valuation date of January 1, 2018 and/or differences in design, location and/or size when compared to the subject dwelling.

The Property Tax Appeal Board finds that the subject property is an owner-occupied residence that was the subject matter of an appeal before the Property Tax Appeal Board the prior year under Docket Number 17-01668.001-R-1. In that appeal, the Property Tax Appeal Board issued a decision lowering the assessment of the subject property to \$134,580 based on the evidence submitted by the parties.

Conclusion of Law

The appellants contend in part 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).

Alternatively, the taxpayers contend assessment inequity as a basis of the appeal concerning the improvement assessment. 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 Property Tax Appeal Board finds that the subject property is an owner-occupied residence that was the subject matter of an appeal before the Board for tax year 2017. The Board further takes notice that 2015 was the beginning of the general assessment cycle for the subject property. Therefore, in accordance with provisions of the Property Tax Code, the assessment of the subject property is to be carried forward from tax year 2017 to 2018 with the application of equalization factors which may be applied within the jurisdiction.

Pursuant to Section 16-185 of the Property Tax Code (35 ILCS 200/16-185), the Board finds the prior year's 2017 decision should be carried forward to the subsequent 2018 tax year subject only to equalization applied which the Will County Board of Review reported was 1.00.

Section 16-185 of the Property Tax Code (35 ILCS 200/16-185) provides in part:

If the Property Tax Appeal Board renders a decision lowering the assessment of a particular parcel on which a residence occupied by the owner is situated, such reduced assessment, subject to equalization, shall remain in effect for the remainder of the general assessment period as provided in Sections 9-215 through 9-225, unless that parcel is subsequently sold in an arm's length transaction establishing a fair cash value for the parcel that is different from the fair cash value on which the Board's assessment is based, or unless the decision of the Property Tax Appeal Board is reversed or modified upon review.

The record disclosed the Property Tax Appeal Board issued a decision reducing the subject's 2017 assessment in Docket No. 17-01668.001-R-1. The Board finds that the subject property is an owner-occupied dwelling and takes judicial notice that 2017 and 2018 are within the same general assessment period. The record contains no evidence indicating the subject property sold in an arm's length transaction subsequent to the Board's decision for tax year 2017 or that the assessment year in question is in a different general assessment period. The board of review submitted Notes on Appeal reporting that the subject's total assessment for 2018 was \$138,750

which is higher than the decision of the Property Tax Appeal Board of \$134,580 with an equalization factor of 1.00.

For these reasons, the Property Tax Appeal Board finds that a reduction in the subject's assessment is warranted as the board of review decision for tax year 2018 does not properly reflect the Property Tax Appeal Board's prior year's decision plus the application of the equalization factor for 2018 of 1.00. In conclusion, the Board finds a change in the subject's assessment is warranted in accordance with Section 16-185 of the Property Tax Code and no further reductions are warranted based upon either overvaluation or lack of assessment equity.

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: October 20, 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

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