



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

APPELLANT: Melissa Williams & Mark Sheahan
DOCKET NO.: 18-03028.001-R-1
PARCEL NO.: 23-16-07-407-010-0000

The parties of record before the Property Tax Appeal Board are Melissa Williams & Mark Sheahan, 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: \$14,687
IMPR.: \$69,385
TOTAL: \$84,072

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 an owner-occupied two-story dwelling of brick exterior construction with 2,947 square feet of living area.¹ The dwelling was constructed in 1992. Features of the home include a basement with finished area, central air conditioning, a fireplace and a 674 square foot garage. The property has an approximately 39,648 square foot site and is located in Crete, Crete Township, Will County.

The appellants contend overvaluation as the basis of the appeal. In support of this argument the appellants submitted six comparable sales located within .54 of a mile from the subject property. The comparables have varying degrees of similarity when compared to the subject in location,

¹ The Board finds the best evidence of the description of the subject property is found in the subject's property record card and grid analysis provided by the board of review. The property record card depicts the subject property as an owner-occupied dwelling as the appellants' billing address and the subject property address are the same.

dwelling size, design, age and features. The comparables sold from June 2016 to May 2018 for prices ranging from \$152,000 to \$254,000 or from \$63.52 to \$92.97 per square foot of living area, including land. Based on this evidence, the appellants requested the subject's assessment be reduced to \$75,798 reflecting a market value of approximately \$227,417 or \$77.17 per square foot of living area based on 2947 square feet, 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 \$93,158. The subject's assessment reflects a market value of \$279,670 or \$94.90 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 board of review disclosed that a township equalization factor of 1.0855 was applied in Crete Township for the 2018 tax year.

In support of its contention of the correct assessment, the board of review submitted a memo prepared by the Crete Township Assessor, along with information on six comparable sales. Board of review comparable #1 is the same property as the appellants' comparable #5. The comparables have varying degrees of similarity when compared to the subject in location, dwelling size, design, age and features. The comparables sold from October 2015 to July 2017 for prices ranging from \$205,000 to \$254,000 or from \$92.90 to \$103.38 per square foot of living area, land included. Based on this evidence, the board of review requested no change in the subject's assessment.

In written rebuttal, counsel for the appellants critiqued the comparables submitted by the board of review. Counsel noted that board of review comparable #6 is an acceptable comparable. In a rebuttal grid analysis, counsel reiterated that the appellants' comparables #1, #2, #4, #5 and #6, along with board of review comparable #6 are the best comparable sales in the record and contended the subject's assessment should be reduced.

Conclusion of Law

The Property Tax Appeal Board takes notice that the subject property was the subject matter of an appeal before the Board for the 2017 tax year under Docket No. 17-01414.001-R-1. In that appeal the Property Tax Appeal Board issued a decision reducing the subject's assessment to \$77,450 based on the evidence submitted by the parties. Furthermore, the record reveals that the subject property is an owner-occupied residence.

The Property Tax Appeal Board finds the subject property was the matter of an appeal before this Board the prior tax year under Docket Number 17-01414.001-R-1. In that appeal, the Property Tax Appeal Board rendered a decision lowering the subject's assessment to \$77,450 based on the evidence submitted by the parties. The Property Tax Appeal Board takes notice that Will County's general assessment period began in the 2015 tax year and continues through the 2018 tax year. The Board further finds section 16-185 of the Property Tax Code is controlling in this appeal. (35 ILCS 200/16-185).

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 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. (35 ILCS 200/16-185)

The Board finds this record disclosed the subject property is an owner-occupied residence and the 2017 and 2018 tax years are within the same general assessment period. The Board finds the record shows an equalization factor of 1.0855 was issued in Crete Township for the 2018 tax year. The Board further finds that the prior year's decision should be carried forward to the subsequent year subject only to any equalization factor applied to that year's assessments. This finding is pursuant to section 16-185 of the Property Tax Code (35 ILCS 200/16-185) and the fact that 2017 and 2018 are within the same general assessment period in Will County. The record contains no evidence indicating that the assessment year in question is in a different general assessment period or that the subject property sold establishing a different fair cash value. For these reasons, the Property Tax Appeal Board finds that a reduction in the subject's assessment is warranted to reflect the Board's prior year's finding plus the application of the equalization factor of 1.0855.

As a final point, the parties submitted eleven comparable sales for the Board's consideration with one property common to both parties. The Board gave less weight to the appellants' comparables #3 and #4, along with board of review comparables #2, #3, #4, #5 and #6 which differ from the subject in dwelling size, age and/or sale date. The four remaining comparables are relatively similar to the subject in location, dwelling size, design, age and features. They sold from May 2017 to February 2018 for prices ranging from \$183,500 to \$254,000 or from \$71.37 to \$92.97 per square foot of living area, land included. The Board finds the subject dwelling is not overvalued, particularly in light of its newly reduced assessment as a result of applying Section 16-185 of the Property Tax Code for an assessment of \$84,072 reflecting a market value of approximately \$252,393 or \$85.64 per square foot of living area, including land, which is within the range established by the best comparable sales in the record.

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: February 16, 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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