



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

APPELLANT: Eric A. Leader
DOCKET NO.: 18-03031.001-R-1
PARCEL NO.: 23-15-09-100-007-0000

The parties of record before the Property Tax Appeal Board are Eric A. Leader, 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: \$22,253
IMPR.: \$61,080
TOTAL: \$83,333

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 brick and vinyl exterior construction with 4,189 square feet of living area.¹ The dwelling was constructed in 2000. Features of the home include a basement, central air conditioning, a fireplace and an 891 square foot garage. The property has an approximately 258,746 square foot site and is located in Crete, Crete 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 .26 to 1.58 of a mile from the subject property.² The comparables have sites ranging in size from approximately

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.

² The descriptive information for the appellant's comparables was derived from the appellant's and the board of review submissions.

12,006 to 19,713 square feet of land area. The comparables are improved with a three-story dwelling³ and two, two-story dwellings of frame and brick, brick and vinyl or stucco exterior construction ranging in size from 3,819 to 4,369 square feet of living area. The dwellings were built from 1991 to 2005. Each comparable has a basement with one having finished area, central air conditioning, a fireplace and a garage that ranges in size from 530 to 814 square feet of building area. The comparables sold from October 2017 to July 2018 for prices ranging from \$192,000 to \$223,598 or from \$43.95 to \$58.55 per square foot of living area, land included. Based on this evidence, the appellant requested the subject's assessment be reduced to \$76,427 reflecting a market value of approximately \$229,304 or \$54.74 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 \$100,515. The subject's assessment reflects a market value of \$301,756 or \$72.04 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 memo from the Crete Township Assessor, along with a grid analysis of the appellant's comparables which contained additional descriptive data. The assessor argued that the appellant's comparable #1 was damaged at the time of sale and noted that damage information was included, however the documentation provided was associated with the damage and repairs made to the subject property. The assessor also noted that the appellant's comparable sales #2 and #3 both sold in 2018 and since only the three prior years of sales (2015 – 2017) are used for the current year's assessment, these sales will be used in the study for the 2019 assessment year.

In support of its contention of the correct assessment, the board of review, through the township assessor, submitted property record cards and a grid analysis of the subject and four comparable sales. The comparables are located from .20 of a mile to 3.1 miles from the subject property. The comparables have sites that range in size from approximately 9,583 to 38,731 square feet of land area. The comparables are improved with two-story dwellings of brick and vinyl or brick and stucco exterior construction ranging in size from 2,817 to 4,007 square feet of living area. The dwellings were built from 1994 to 2006. Each comparable has a basement with one having finished area, central air conditioning, a fireplace and a garage that ranges in size from 637 to 870 square feet of building area. The comparables sold from November 2015 to April 2017 for prices ranging from \$231,000 to \$338,000 or from \$77.67 to \$101.17 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 appellant critiqued the comparables submitted by the board of review. Counsel argued that board of review comparables #1, #2 and #3 sold in 2015 and 2016 which are too remote in time to establish market value as of January 1, 2018; comparable #1 is almost 2 miles from the subject; comparable #4 is over 2.5 miles from the subject; and comparables #2, #3 and #4 are 29%, 31% and 21% smaller than the subject, respectively. Also

³ The parties differ as to the story height of appellant's comparable sale #1. The Board finds the photographic evidence provided by the board of review depicts a three-story dwelling.

submitted by the appellant was a map depicting the location of the comparables submitted by both parties relative to the subject's location. The appellant provided a map depicting the locations of the parties' comparables in relation to the subject property, whereas the board of review comparables were reported to be located from .39 of a mile to 2.54 miles from the subject property, which differs from the board of review's submission. In a rebuttal grid analysis, counsel reiterated that the appellant's comparables #1 and #2 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 record contains seven suggested comparable sales for the Board's consideration. The Board finds neither party submitted comparables that were particularly similar to the subject due to significant differences in location, dwelling size, design and/or sale date. Nonetheless, the Board gave less weight to the appellant's comparable #1 due to its dissimilar three-story design, when compared to the subject's two-story design. The Board gave less weight to the comparables submitted by the board of review due to their smaller dwelling sizes, distant locations being more than 2 miles away from the subject and/or sale dates that occurred in 2015 and 2016 which are dated and less likely to be indicative of the subject's market value as of the January 1, 2018 assessment date.

The Board finds, on this limited record, the best evidence of market value to be the appellant's comparable sales #2 and #3. These two comparables have varying degrees of similarity when compared to the subject in location, site size, dwelling size, age and features. The properties sold in June and July 2018 for prices of \$223,598 and \$205,000 or for \$58.55 and \$54.74 per square foot of living area, including land, respectively. The subject's assessment reflects a market value of \$301,756 or \$72.04 per square foot of living area, land included, which is above 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.



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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