



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

APPELLANT: Robert Williams
DOCKET NO.: 18-03075.001-R-1
PARCEL NO.: 12-02-06-310-013-0000

The parties of record before the Property Tax Appeal Board are Robert Williams, the appellant, by attorney Robert Rosenfeld of Robert H. Rosenfeld and Associates, LLC in Chicago; 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: \$64,564
IMPR.: \$257,460
TOTAL: \$322,024

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 custom dwelling of brick exterior construction with 4,988 square feet of living area. The dwelling was constructed in 1995. Features of the home include a walk-out basement with finished area, central air conditioning, four fireplaces and a 655 square foot garage. The property has a 21,586 square foot site and is located in Naperville, DuPage Township, Will County.

The appellant contends overvaluation as the basis of the appeal. The appellant disclosed on the appeal petition and the Property Tax Appeal Board takes notice the property was the subject matter of an appeal before the Board for the 2017 tax year under Docket No. 17-01860.001-R-1. In that appeal, the Property Tax Appeal Board issued a decision reducing the subject's assessment to \$322,024 based on an agreement by the parties. The appeal petition also disclosed the subject was an owner-occupied dwelling.

For this 2018 appeal, the appellant submitted information on three comparable sales with varying degrees of similarity to the subject in location, dwelling size, design, age and features. The comparables sold in June 2016 and December 2017 for prices ranging from \$650,000 to \$810,000 or from \$165.78 to \$177.13 per square foot of living area, including land. Based on this evidence, the appellant requested a reduction in the subject's total assessment to \$283,445.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$322,024. The subject's assessment reflects a market value of \$966,749 or \$193.81 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 1.0550 was applied in DuPage Township for the 2018 tax year.

In support of its contention of the correct assessment, the board of review submitted a memorandum critiquing the appellant's comparables, along with information on four comparable sales. The comparables have varying degrees of similarity when compared to the subject in location, dwelling size, design, age and features. The comparables sold from July 2015 to April 2018 for prices ranging from \$970,000 to \$1,020,000 or from \$194.56 to \$210.74 per square foot of living area, land included. Based on this evidence, the board of review requested no change in the subject's assessment.

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. 17-01860.001-R-1. In that appeal the Property Tax Appeal Board issued a decision reducing the subject's assessment to \$322,024 based on the evidence submitted by the parties and the proposed assessment reduction made by the Will County Board of Review. 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 17-01860.001-R-1. In that appeal, the Property Tax Appeal Board rendered a decision lowering the subject's assessment to \$322,024 based on the evidence submitted by the parties and the proposed assessment reduction made by the board of review. The Property Tax Appeal Board takes notice that Will County's quadrennial 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 1.0550 was issued in DuPage Township for the 2018 tax year. The record contains no evidence showing the Board's 2017 decision was reversed or modified upon review and there was no evidence the subject property sold in an arm's-length transaction establishing a different fair cash value. Applying section 16-185 of the Property Tax Code (35 ILCS 200/16-185) to the Board's prior 2017 decision results in an assessment of \$339,735 ($\$322,024 \times 1.0550 = \$339,735$), which is greater than the 2018 assessment of the subject property of \$322,024 as referenced by the board of review. Since the board of review requested confirmation of the subject's assessment, the Property Tax Appeal Board finds that no increase in the subject's assessment is justified in this appeal.

As a final point, the parties submitted seven comparable sales for the Board's consideration. The Board gave less weight to the appellant's comparables #1 and #2 due to their smaller dwelling sizes when compared to the subject. The Board gave reduced weight to board of review comparable #2 as its sale occurred less proximate in time to the assessment date at issue than the other comparables in the record. The Board also gave reduced weight to board of review comparable #4 which differs from the subject in age. The three remaining comparables are relatively similar to the subject in location, dwelling size, design, age and features. They sold from April to October 2016 for prices ranging from \$810,000 to \$1,015,000 or from \$177.13 to \$194.94 per square foot of living area, land included. The subject's assessment reflects a market value of \$966,749 or \$193.81 per square foot of living area, land included, which is within the range established by the best comparable sales in this record. After considering adjustments to the comparable sales for differences when compared to the subject, the Board finds no reduction in the subject's estimated market value as reflected by its 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: 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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