



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

APPELLANT: Jeri Gray
DOCKET NO.: 18-03093.001-R-1
PARCEL NO.: 16-05-12-409-007-0000

The parties of record before the Property Tax Appeal Board are Jeri Gray, the appellant, by Mary Kate Gorman, Attorney at Law 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: \$25,965
IMPR.: \$93,149
TOTAL: \$119,114

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 stucco exterior construction with 2,821 square feet of living area.¹ The dwelling was constructed in 1987 and is approximately 31 years old. Features of the home include an unfinished basement, central air conditioning, a fireplace and a 782 square foot garage. The property has a 16,196 square foot site and is located in Homer Glen, Homer 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 within .90 of a mile from the subject property. The comparables are improved with two-story dwellings of frame and masonry exterior construction ranging in size from 2,580 to 2,822 square feet of living area. The dwellings are approximately 39 to 41 years old. The comparables each feature a basement,

¹ The Board finds the best description of the subject property was found in the property record card and grid analysis provided by the board of review.

central air conditioning, at least one fireplace and a garage containing 465 or 499 square feet of building area. No site sizes were provided for the comparables. The comparables sold from June 2016 to July 2017 for prices ranging from \$317,000 to \$319,900 or from \$112.33 to \$123.84 per square foot of living area, including land. Based on this evidence, the appellant requested a reduction in the subject's assessment to \$106,256 reflecting a market value of approximately \$318,800, 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 \$119,114. The subject's assessment reflects a market value of \$357,592 or \$126.76 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 letter from the Homer Township Assessor, along with a grid analysis reiterating the appellant's comparables. The grid analysis describes the comparables as each having brick and siding exterior construction, an unfinished basement and one fireplace with sites that range in size from 11,546 to 16,788 square feet of land area. The assessor argued that the appellant's comparables are located in a subdivision that is inferior to the subject due to the inferior quality of the dwellings, hence the difference is sales prices.

In support of its contention of the correct assessment the board of review, through the township assessor, submitted a grid analysis and property record cards of the subject and three comparable sales located from .17 to .78 of a mile from the subject, one of which is within the subject's neighborhood. The comparables have sites that range in size from 12,637 to 29,226 square feet of land area. The comparables are improved with two-story dwellings of brick, stucco and stone or brick and cedar siding exterior construction ranging in size from 2,861 to 3,081 square feet of living area. The dwellings were built from 1986 to 2002. The comparables each feature an unfinished basement, central air conditioning, one fireplace and a garage that ranges in size from 620 to 806 square feet of building area. The properties sold from May 2017 to February 2018 for prices ranging from \$370,000 to \$399,000 or from \$128.87 to \$130.02 per square foot of living area, land included. Also submitted by the board of review was a map depicting the location of the comparables submitted by both parties relative to the subject's location. Based on this evidence, the board of review requested no change in the subject's assessment.

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

The record contains six suggested comparable sales for the Board's consideration. The Board gave less weight to the appellant's comparables #2 and #3 with sales occurring in 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 gave reduced weight to board of review comparable #3 due to its newer dwelling age when compared to the subject.

The Board finds the best evidence of market value to be appellant's comparable sale #1 and board of review comparable sales #1 and #2. These comparables are relatively similar to the subject in location, dwelling size, design, age and features. These most similar comparables sold from May to November 2017 for prices ranging from \$317,000 to \$399,000 or from \$112.33 to \$129.50 per square foot of living area, including land. The subject's assessment reflects a market value of \$357,592 or \$126.76 per square foot of living area, including land, 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: 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

Jeri Gray, by attorney:
Mary Kate Gorman
Attorney at Law
10644 South Western Avenue
Chicago, IL 60643

COUNTY

Will County Board of Review
Will County Office Building
302 N. Chicago Street
Joliet, IL 60432