



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

APPELLANT: Mark Paggie
DOCKET NO.: 18-03095.001-R-1
PARCEL NO.: 16-05-22-206-040-0000

The parties of record before the Property Tax Appeal Board are Mark Paggie, 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: \$35,473
IMPR.: \$145,337
TOTAL: \$180,810

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 cedar siding exterior construction with 3,308 square feet of living area. The dwelling was constructed in 2010. Features of the home include a 1,701 square foot basement, central air conditioning and a 623 square foot garage. The property has a 27,753 square foot site and is located in Homer Glen, Homer Township, Will County.

The appellant contends overvaluation and lack of assessment uniformity as the bases of the appeal concerning the improvement assessment; no dispute was raised concerning the land assessment.

In support of the overvaluation argument, the appellant submitted a grid analysis with information on four comparable sales located within $\frac{3}{4}$ of a mile from the subject. No land size information was provided in the appellant's evidence for these sales. The dwellings were

described as two-story homes that were 13 to 27 years old. The homes range in size from 3,541 to 4,232 square feet of living area. Each comparable has a basement ranging in size from 687 to 2,890 square feet. Each dwelling has central air conditioning, at least one fireplace and a garage ranging in size from 847 to 939 square feet of building area. The comparables #1, #3 and #4 sold from June 2017 to February 2018 for prices ranging from \$489,900 to \$505,000 or from \$118.15 to \$142.62 per square foot of living area, including land; comparable #2 was listed as "contingent" with a reported sale price of \$499,000 or \$135.63 per square foot of living area, including land.

In support of the inequity argument, the appellant submitted a grid analysis with information on three equity comparables where the appellant's counsel failed to report the neighborhood code and/or the proximity to the subject property. The dwellings were two-story masonry dwellings that were either 5 or 12 years old. The homes range in size from 2,562 to 3,014 square feet of living area. Each dwelling has a basement of either 1,301 or 2,009 square feet. Each comparable has central air conditioning, at least one fireplace and a garage of either 469 or 488 square feet of building area. The comparables present improvement assessments ranging from \$86,070 to \$109,573 or from \$32.30 to \$39.36 per square foot of living area.

Based on this evidence in the Residential Appeal petition, the appellant requested a total assessment reduction to \$142,321 which would reflect a market value of \$427,006 or \$129.08 per square foot of living area, including land, at the statutory level of assessment of 33.33%. The appellant's appeal also requested a reduced improvement assessment of \$106,848 or \$32.30 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 \$180,810. The subject's assessment reflects a market value of \$542,810 or \$164.09 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 has an improvement assessment of \$145,337 or \$43.94 per square foot of living area.

In response to the appellant's evidence, the board of review submitted a memorandum from the Homer Township Assessor's Office. As to the market value evidence, the assessor noted sale #2 was "listed as contingent. It has not sold." As to sales #2 and #3 presented by the appellant, the assessor contends these properties are located in Kensington Estates "which is not a comparable subdivision." As to the equity data, the assessor contends that the appellant's comparables are townhomes, not single-family dwellings like the subject. While the assessor reiterated the appellant's evidence in grid analyses, there are no copies of property record cards to support the assertions made in response to the appellant's evidence.

In support of its contention of the correct assessment, the board of review through the township assessor submitted information on three comparable sales, four equity comparables, location maps depicting both parties' respective comparables and property record cards related to the board of review comparable properties.

The comparable sales were located within .87 of a mile from the subject and one of which is located in the same neighborhood code as the subject. The comparables consist of parcels

ranging in size from 15,191 to 22,843 square feet of land area which have each been improved with two-story dwellings of brick, siding and stone exterior construction. The homes were each built in 2016 and range in size from 3,206 to 3,525 square feet of living area. Each comparable has a basement ranging in size from 1,701 to 1,998 square feet. Features include central air conditioning, a fireplace and a garage ranging in size from 767 to 908 square feet of building area. The comparables sold from June 2017 to November 2018 for prices ranging from \$600,000 to \$734,000 or from \$170.21 to \$210.38 per square foot of living area, including land.

The equity comparables were each located within the subject's neighborhood code and within .32 of a mile from the subject. The comparables consist of two-story dwellings of brick and frame or brick and siding exterior construction. The homes were built between 2005 and 2016 and range in size from 3,392 to 3,541 square feet of living area. Each comparable has a basement ranging in size from 1,665 to 1,998 square feet, central air conditioning, a fireplace and a garage ranging in size from 740 to 908 square feet of building area. The comparables have improvement assessments ranging from \$151,772 to \$159,398 or from \$43.39 to \$45.22 per square foot of living area.

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

Conclusion of Law

The appellant contends in part that 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 parties submitted a total of seven comparable sales to support their respective positions before the Property Tax Appeal Board. The Board has given reduced weight to appellant's comparables #1, #2 and #3 due to their greater ages, larger dwelling size and/or contingent nature of the sale data presented in this appeal.

The Board finds the best evidence of market value to be the appellant's comparable sale #4 along with the board of review comparable sales. These comparables are similar to the subject in age, dwelling size and foundation with each of the board of review comparables being superior to the subject in age which would require a downward adjustment to make the properties more similar to the subject. These most similar comparables sold between June 2017 and November 2018 for prices ranging from \$505,000 to \$734,000 or from \$142.62 to \$210.38 per square foot of living area, including land. The subject's assessment reflects a market value of \$542,810 or \$164.09 per square foot of living area, including land, which is within the range established by the best comparable sales in this record and appears to be justified after considering adjustments to these comparables for differences when compared to the subject in age and also including the principle of the economies of scale as the subject dwelling is smaller than all but one of these

comparables. Based on this evidence, the Board finds a reduction in the subject's assessment is not justified on grounds of overvaluation.

Alternatively, the taxpayer contends 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 Board finds the appellant did not meet this burden of proof and a reduction in the subject's assessment is not warranted based on lack of uniformity in the improvement assessment.

The parties submitted a total of seven equity comparables to support their respective positions before the Property Tax Appeal Board. The Board has given reduced weight to the appellant's equity comparables which were asserted to be townhomes rather than single-family dwellings and this assertion was not refuted in any rebuttal filing. The Board finds the best comparables in the record to be the board of review comparables. These comparables had improvement assessments ranging from \$151,772 to \$159,398 or from \$43.39 to \$45.22 per square foot of living area. The subject's improvement assessment of \$145,337 or \$43.94 per square foot of living area is within the range of the best equity comparables in this record on a per-square-foot basis and below the range in terms of overall building assessment. After considering adjustments to the equity comparables for differences such as age, fireplace amenity and/or garage size, the Board finds the subject's improvement assessment appears to be logical. Based on this record, the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject's improvement was inequitably assessed and a reduction in the subject's improvement assessment is not justified on grounds of lack of uniformity.

In conclusion on this record, the Property Tax Appeal Board finds that the subject's assessment as established by the board of review is correct on both market value and uniformity grounds such that no reduction 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: 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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