



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

APPELLANT: Nick Pycz
DOCKET NO.: 18-03319.001-F-1
PARCEL NO.: 18-13-20-302-006-0000

The parties of record before the Property Tax Appeal Board are Nick Pycz, the appellant; 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:

F/Land:	\$372
Homesite:	\$34,289
Residence:	\$75,229
Outbuildings:	\$0
TOTAL:	\$109,890

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 is improved with a one-story dwelling of brick exterior construction with 2,839 square feet of living area. The dwelling is approximately 10 years old. Features of the home include a partial unfinished basement, central air conditioning, two fireplaces and an attached three-car garage. The property has a 113,256 square foot site and is located in Monee, Green Garden Township, Will County.

The appellant contends, in part, overvaluation as the basis of the appeal. In support of this argument the appellant submitted an appraisal estimating the subject property had a market value of \$330,000 as of January 1, 2018. The appraisal was prepared by Erik Lundberg, an Associate Real Estate Trainee Appraiser. The appraisal was also signed by David Conaghan, a Certified General Real Estate Appraiser, as the supervisory appraiser or co-appraiser.

In estimating the market value of the subject property, the appraisers developed the sales comparison approach to value using five comparable sales improved with one-story dwellings of brick, brick/stucco or brick and vinyl construction that range in size from 2,020 to 3,000 square feet of living area. The homes range in age from 12 to 22 years old. Each dwelling has a full basement with three having finished area, central air conditioning, and one or two fireplaces. Four comparables each have a three-car garage and one comparable has an 8-car garage. Comparable #4 also has an in-ground swimming pool. These properties are located in Frankfort or Monee from 1.43 to 2.0 miles from the subject property. The comparables have sites ranging in size from 37,936 to 108,900 square feet of land area. The sales occurred from September 2015 to December 2016 for prices ranging from \$329,900 to \$425,000 or from \$127.78 to \$188.12 per square foot of living area, including land. Adjustments were made to the comparables for date of sale/time, land area, view, size, room count, basement finish, garage bays, number of fireplaces and in-ground swimming pool. The adjusted prices range from \$302,300 to \$399,900. The appraisers arrived at an estimated value of \$330,000.

The appellant also marked assessment equity as the basis of the appeal and submitted a copy of an assessment printout on a neighboring property owned by a relative with an assessment of \$99,900.

Based on this evidence the appellant requested the subject's assessment be reduced to \$109,890.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$125,053. The subject's total assessment includes \$372 for a farmland assessment, which is not based on market value but on the agricultural economic value using the subject's soil classification and associated productive indices. The assessment for the residence and homesite totals \$124,681 reflecting a market value of \$374,305 or \$131.84 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 submitted a critique of the appraisal, which concluded that the assessor's office could place no confidence in the value conclusion. Also submitted were copies of property record cards for the subject property. The notation on the property record cards were not informative with respect to calculating the assessment for the subject property.

The board of review requested the assessment be confirmed.

The appellant submitted a response to the board of review evidence.

Conclusion of Law

The appellant contends in part 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 Board finds the best evidence of market value to be the appraisal submitted by the appellant. The subject's residence and homesite assessments reflect a market value of \$374,305, which is above the best evidence of market value in the record. Although the board of review submitted criticisms of the appellant's appraisal, it submitted no market data to either refute the appraised value or to support the subject's assessment. Based on this record, the Board finds the subject property had a market value of \$330,00 as of the assessment date at issue.

The appellant also marked assessment inequity as the basis of the appeal. 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.

The Board finds the appellant did not submit any descriptive data for any equity comparables that would form a basis to demonstrate the subject property was being inequitably assessed. Section 1910.65(b) of the rules of the Property Tax Appeal Board provides that proof of assessment inequity should consist of documentation of the assessments for the assessment year in question of the subject property and it is recommended that not less than three comparables be utilized. 86 Ill.Admin.Code 1910.65(b). The appellant did not submit sufficient evidence to establish a claim of unequal treatment in the assessment process.

In conclusion, based on the market value evidence in the record, the Board finds a reduction in the subject's assessment commensurate with the appellant's request is appropriate.

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: December 15, 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

AGENCY

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