



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

APPELLANT: James Wayman
DOCKET NO.: 18-03321.001-F-1
PARCEL NO.: 18-13-20-301-010-0000

The parties of record before the Property Tax Appeal Board are James Wayman, 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:	\$0
Homesite:	\$29,000
Residence:	\$85,274
Outbuildings:	\$7,061
TOTAL:	\$121,335

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 exterior construction with 4,444 square feet of living area.¹ The dwelling was completed in 2008. Features of the home include a full basement, central air conditioning, a fireplace and an attached three-car garage. The property is also improved with a 2,145 square foot workshop and a pond. The property has a 2.6-acre site and is located in Monee, Green Garden Township, Will County.

The appellant contends land assessment inequity and overvaluation as the bases of the appeal. In support of the inequity argument, the appellant submitted information on six equity comparables located in close proximity to the subject. Each comparable contains approximately 2.5 acres of

¹ The Board finds the best evidence of the subject's size was the sketch submitted by the board of review.

land. Five of the comparables have land assessments ranging from \$21,275 to \$29,636. Comparable #6 is an unimproved farm lot with no homesite assessment.

In support of the overvaluation argument the appellant submitted an appraisal estimating the subject property had a market value of \$370,000 as of January 1, 2018.

Based on this evidence, the appellant requested a reduction in the subject's assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject property of \$136,204. The subject's assessment reflects an estimated market value of \$408,898 or \$92.01 per square foot of living area including land, when using 4,444 square feet of living area and when applying Will County's 2018 three-year average median level of assessment of 33.31%. The subject property has a land assessment of \$43,869.

In support of its contention of the correct assessment the board of review submitted a letter from the Green Garden Township Assessor critiquing the appellant's appraisal. The assessor submitted information revealing that the appellant's appraisers' sale #3, which sold in April 2015 for \$383,900, sold again in August 2017 for \$390,000. The assessor also submitted aerial photographs of the subject and the subject's property record. The board of review did not address the appellant's land inequity complaint.

Conclusion of Law

The appellant contends 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.

The appellant submitted six equity comparables for the Board's consideration. The Board gave less weight to the appellant's comparable #6 based on its dissimilar farm use, when compared to the subject's residential use. The Board finds the board of review did not address the appellant's land inequity argument. Therefore, the Board finds the appellant's remaining comparables are most similar to the subject in location, size and use. These comparables had land assessments ranging from \$21,275 to \$29,636. The subject property has a land assessment of \$43,869, which falls above the range established by the best comparables in this record. Based on this record, the Board finds the evidence demonstrates the subject's land was inequitably assessed by clear and convincing evidence and a reduction in the subject's assessment is justified.

The appellant also argued overvaluation as an alternative basis of the appeal. 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 appellant submitted an appraisal estimating the subject property had a market value of \$370,000 as of January 1, 2018. After considering the assessment reduction granted to the subject property based on the assessment inequity argument, the Board finds a further reduction based on overvaluation is not appropriate. Therefore, no further 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: 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

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