



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

APPELLANT: David Hetzler
DOCKET NO.: 18-03325.001-R-1
PARCEL NO.: 21-14-13-111-004-0000

The parties of record before the Property Tax Appeal Board are David Hetzler, 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 **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: \$1,546
IMPR.: \$18,724
TOTAL: \$20,270

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 parties appeared before the Property Tax Appeal Board on August 10, 2022 for a hearing at the Will County Office Building in Joliet pursuant to prior written notice dated June 7, 2022. Appearing was the appellant, David Hetzler, and appearing on behalf of the Will County Board of Review was John Trowbridge, Deputy Supervisor of Assessments, along with the board of review's witness, Sandra Heard, Township Assessor of Monee Township.

The subject property consists of a 2-story townhouse of frame exterior construction with 1,500 square feet of living area. The dwelling was constructed in 1973 and is approximately 45 years old. Features of the home include a full basement with finished area, central air conditioning, a fireplace, and a 230 square foot garage. The property has an approximately 2,707 square foot site¹ and is located in University Park, Monee Township, Will County.

¹ Additional details regarding the subject property not reported by the appellant are found in the subject's property record card presented by the board of review.

The appellant contends both overvaluation and assessment inequity with regard to the improvement as the bases of the appeal.

In support of the overvaluation argument, the appellant submitted information on four comparable sales, together with Real Estate Transfer Declarations and listing sheets for these sales. The comparables are located within 0.25 of mile from the subject property and within the same neighborhood as the subject property. The comparables are improved with 2-story townhomes of brick and vinyl siding exterior construction ranging in size from 1,500 to 1,716 square feet of living area. The dwellings range in age from 44 to 48 years old. Each home has a basement, two of which have finished area, and central air conditioning. One comparable has a 230 square foot garage. Three comparables each have a shed. The comparables sold from December 2015 to August 2017 for prices ranging from \$45,000 to \$55,000 or from \$28.72 to \$35.10 per square foot of living area, including land.

In support of the assessment inequity argument, the appellant submitted six equity comparables² located less than 0.25 of a mile from the subject property and within the same neighborhood as the subject property. The comparables are improved with 2-story townhomes of brick and vinyl exterior construction ranging in size from 1,500 to 1,716 square feet of living area. The dwellings range in age from 44 to 48 years old. Each home has a basement, two of which have finished area, and central air conditioning. One comparable has a 230 square foot garage. Four comparables each have a shed.³ The comparables have improvement assessments ranging from \$16,633 to \$21,122 or from \$10.37 to \$13.48 per square foot of living area.

The appellant submitted a brief contending that the subject's assessment reflects a market value above the median of the comparable sales and that the subject's improvement assessment is higher than the comparables #5 and #6. The appellant also submitted a map depicting the locations of the comparable sales and equity comparables in relation to the subject, property record cards for the comparables, and photographs of the comparables.

At hearing, the appellant testified that the median sale price of the appellant's comparables is \$47,500. Hetzler argued that the reduction in the subject's assessment sought in this appeal is reasonable because it is higher than the median sale price and higher than the appellant's equity comparables #5 and #6. Upon questioning by the Administrative Law Judge, the appellant explained no lot sizes were provided for the comparables because they are townhomes.

Based on this evidence, the appellant requested a reduction in the subject's assessment to \$17,270 which would reflect a market value of \$51,815 or \$34.54 per square foot of living area, including land, when applying the statutory level of assessment of 33.33%. The appellant requested a reduction in the subject's improvement assessment to \$15,724 or \$10.48 per square foot of living area.

² At hearing, the Administrative Law Judge asked Hetzler to clarify whether the equity comparables include comparables #1 through #4 for which assessment information was provided, but Hetzler expressly declined to answer. Consequently, the Board will consider all six comparables presented by the appellant as equity comparables.

³ Although the appellant's grid analysis indicates that comparables #5 and #6 each have a shed, the property record cards presented by the appellant describe only comparable #6 with a shed.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$20,270. The subject's assessment reflects a market value of \$60,853 or \$40.57 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 \$18,724 or \$12.48 per square foot of living area.

In support of its contention of the correct assessment, the board of review submitted information on four comparable sales, together with property record cards for these comparables. The comparables are located within the same neighborhood as the subject property. The parcels range in size from 2,258 to 3,380 square feet of land area and are improved with 2-story townhomes of frame exterior construction ranging in size from 1,500 to 1,817 square feet of living area. The dwellings are 45 or 46 years old. Each home has an unfinished basement, central air conditioning, and a garage with 227 or 263 square feet of building area. Two homes each have a fireplace. The comparables sold from March 2018 to April 2019 for prices ranging from \$75,000 to \$96,000 or from \$46.07 to \$61.33 per square foot of living area, including land.

In support of its contention of the correct improvement assessment, the board of review submitted information on four equity comparables, together with property record cards for these comparables. The comparables are located within the same neighborhood as the subject property. The comparables are improved with 2-story townhomes of frame exterior construction ranging with 1,500 square feet of living area. The dwellings are 46 years old. Each home has an unfinished basement, central air conditioning, and a garage with either 230 or 263 square feet of building area. Three homes each have a fireplace. The comparables have improvement assessments of \$18,724 or \$12.48 per square foot of living area.

The board of review submitted a brief contending that the board of review's comparable sales are more proximate in time to the assessment date than the appellant's comparables.

At hearing, Heard presented the board of review's comparables. Trowbridge contended that the comparable sales indicate a higher market value for the subject than is reflected by its assessment, but clarified that no increase in the subject's assessment is being sought. Trowbridge further contended that the appellant's comparable sales are too remote in time from the assessment date to be reflective of market value as of that date.

Based on this evidence the board of review requested the subject's assessment be sustained.

In written rebuttal, the appellant argued that the board of review failed to provide documentation of its comparable sales and that the board of review's comparable sales occurred after the January 1, 2018 assessment date compared to the appellant's comparable sales which occurred within three years of the assessment date.

In further rebuttal at hearing, Hetzler argued that the board of review's equity comparables are not reflective of market value and are all assessed too high.

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 for overvaluation is not warranted.

The record contains a total of eight comparable sales for the Board's consideration. The Board gives less weight to the appellant's comparables #1, #2, and #3 and the board of review's comparable #3, which sold less proximate in time to the January 1, 2018 assessment date than other comparables in this record. Moreover, the appellant's comparables #2 and #3 each lack a garage which is a feature of the subject. The Board also gives less weight to the appellant's comparable #4, which lacks a garage. The Board gives less weight to the board of review's comparable #4, which is a much larger home than the subject dwelling.

The Board finds the best evidence of market value to be the board of review's comparables #1 and #2, which are identical to the subject in dwelling size and similar to the subject in lot size, age, location, and some features, although these properties do not have finished basement area like the subject, suggesting upward adjustments would be needed to make these properties more similar to the subject. These most similar comparables sold in December 2018 and January 2019 for prices of \$80,000 and \$92,000 or \$53.33 and \$61.33 per square foot of living area, including land, respectively. The subject's assessment reflects a market value of \$60,853 or \$50.47 per square foot of living area, including land, which is below the best comparable sales in this record. Based on this evidence and after considering appropriate adjustments to the best comparables for differences when compared to the subject, the Board finds a reduction in the subject's assessment is not justified.

The appellant also contends assessment inequity with regard to the improvement 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 for assessment inequity is not warranted.

The record contains a total of ten equity comparables for the Board's consideration. The Board gives less weight to the appellant's comparables #2, #3, #4, #5, and #6, which each lack a garage that is a feature of the subject.

The Board finds the best evidence of assessment equity to be the appellant's comparable #1 and the board of review's comparables, which are identical to the subject in dwelling size and similar to the subject in age, location, and some features, although none of these comparables has

finished basement area like the subject. These most similar comparables have improvement assessments of \$18,724 or \$12.48 per square foot of living area. The subject's improvement assessment of \$18,724 or \$12.48 per square foot of living area is equal to the best comparables in this record. Based on this record and after considering appropriate adjustments to the best comparables for differences when compared to the subject, 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 assessment is not 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: September 20, 2022



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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