



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

APPELLANT: John Purtill  
DOCKET NO.: 18-03334.001-R-1  
PARCEL NO.: 15-08-12-201-041-0000

The parties of record before the Property Tax Appeal Board are John Purtill, 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:

**LAND:** \$26,737  
**IMPR.:** \$114,788  
**TOTAL:** \$141,525

Subject only to the State multiplier as applicable.

**Statement of Jurisdiction**

The subject property consists of a two-story dwelling of frame and masonry construction with 3,863 square feet of living area.<sup>1</sup> The dwelling was constructed in 2005. Features of the home include a full basement, central air conditioning, a fireplace and a three-car garage. The property has a 16,708 square foot site and is located in Mokena, New Lenox Township, Will County.

The appellant contends 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 \$425,000 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 of \$156,034. The subject's assessment reflects a market value of \$468,430 or \$121.26 per square foot of living area, land included, when using 3,863 square feet of living area and 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.

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<sup>1</sup> The parties differ as to the size of the subject's dwelling. The Board finds the discrepancy will not impact the decision for this appeal.

In support of its contention of the correct assessment the board of review submitted a letter from the New Lenox Township Assessor critiquing the appellant's appraisal. The assessor submitted the subject's property record card and a grid analysis containing three comparable sales, two of which were also used in the appellant's appraisal, that sold in 2016 and 2017 for prices ranging from \$385,000 to \$460,000 or from \$105.22 to \$143.71 per square foot of living area, including land.

Based on this evidence the board of review requested confirmation of 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 met this burden of proof and a reduction in the subject's assessment is not warranted.

The Board finds the best evidence of market value to be the appraisal submitted by the appellant estimating the subject property had a market value of \$425,000 as of January 1, 2018. The subject's assessment reflects a market value of \$468,430 or \$121.26 per square foot of living area, including land, which is above the appraised value. The Board further finds that the additional sale submitted by the board of review, that sold for a price of \$446,500, supports a reduction in the subject's assessment. Based on this evidence the Board finds a reduction in the subject's assessment commensurate with the appellant's request 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.



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Chairman



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Member

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Member



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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



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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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