



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

APPELLANT: Carl Pycz
DOCKET NO.: 18-03340.001-R-1
PARCEL NO.: 18-13-20-302-005-0000

The parties of record before the Property Tax Appeal Board are Carl 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 **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: \$28,724
IMPR.: \$103,904
TOTAL: \$132,628

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 one-story dwelling of brick exterior construction with 2,811 square feet of living area. The dwelling is 10 years old. Features of the home include a full basement, central air conditioning, a fireplace and a four-car garage. The property has a 113,220 square foot site and is located in Monee, Green Garden Township, Will County.

The appellant's appeal is based on both overvaluation and assessment equity. In support of the overvaluation argument the appellant submitted an appraisal estimating the subject property had a market value of \$355,000 as of January 1, 2018.

The appellant's appraisal was completed using the sales comparison approach to value property in estimating a market value for the subject property. The appellant's appraisers selected five comparable properties that were located from 1.45 to 2.04 miles from the subject property. The comparables had features with varying degrees of similarity to the subject. The comparables had

sale dates ranging from September 2015 to December 2016 and sold for prices ranging from \$329,900 to \$425,000 or from \$127.78 to \$188.12 per square foot of living area, including land. After adjustments, the comparables had adjusted sale prices ranging from \$313,300 to \$400,900 or from \$122.56 to \$194.41 per square foot of living area, including land. Based on this sales analysis, the appraisers estimated that the subject would have a value of \$355,000 as of January 1, 2018.

In support of the assessment inequity argument with respect to the improvement, the appellant submitted assessment information regarding a similar adjacent property that had its assessment lowered in 2017.

Based on this evidence, the appellant requested that the subject's total assessment be reduced to \$118,215. The requested assessment would reflect a total market value of \$354,893 or \$126.25 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 request would lower the subject's improvement assessment to \$89,491 or \$31.84 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 property of \$132,628. The subject's assessment reflects an estimated market value of \$398,163 or \$141.64 per square foot of living area, including land, when applying Will County's 2018 three-year average median level of assessment of 33.31%. The subject property has an improvement assessment of \$103,904 or \$36.96 per square foot of living area.

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 a property, that was located 3 parcels from the subject and not used by the appellant's appraisers, sold in September 2018 for \$392,000 or \$141.31 per square foot of living area including land. The assessor also submitted the subject's property record. The board of review did not address the appellant's improvement inequity complaint.

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

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 did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

As an initial matter regarding the appellant's appraisal, the Board gave less weight to the value conclusion due to the appraisers use of two sales that occurred greater than 24 months prior to the January 1, 2018 assessment date at issue, when the record contains a better comparable sale

from the board of review that occurred more proximate in time to the January 1, 2018 assessment date at issue.

The Board finds the best evidence of market value to be the appellant's appraisal sales #1, #2 and #3, as well as the board of review's comparable sale. These comparables were similar to the subject in style, size and some features. However, the Board further finds that the appellant's appraisal sales occurred in 2016, are located over a mile from the subject and had significantly smaller lots. Alternatively, the board of review's sale #3 is located 3 parcels from the subject and sold more proximate in time to the January 1, 2018 assessment date at issue. The best comparable sales in this record sold from May 2016 to September 2018 for prices ranging from \$345,000 to \$425,000 or from \$127.78 to \$158.00 per square foot of living area, including land. The subject's assessment reflects a market value of \$398,163 or \$141.64 per square foot of living area, including land, which falls within the range established by the best comparables in this record. After considering adjustments to the comparables for differences when compared to the subject, the Board finds the subject's assessment is supported. The Board gave less weight to the appellant's appraisal sales #4 and #5, due to their sale dates occurring greater than 24 months prior to the January 1, 2018 assessment date at issue. Based on the evidence in this record, the Board finds a reduction in the subject's assessment is not justified.

The taxpayer also contends assessment inequity as an alternative 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 failed to submit assessment information of not less than three comparable properties. Furthermore, the appellant failed to submit descriptive information for the one comparable in the record, other than, its located next door, was built by the same builder and is the same style and size.

Based on this evidence the Board finds 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: 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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