



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

APPELLANT: Timothy & Lisa Shannon
DOCKET NO.: 18-03458.001-R-1
PARCEL NO.: 07-01-33-311-025-0000

The parties of record before the Property Tax Appeal Board are Timothy & Lisa Shannon, the appellants; 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: \$27,418
IMPR.: \$81,642
TOTAL: \$109,060

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellants 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 frame construction with 2,713 square feet of living area.¹ The dwelling was constructed in 2002. Features of the home include a full unfinished basement, central air conditioning, a fireplace and a 594 square foot 3-car garage. The property has approximately 10,375 square feet of land area and is located in Plainfield, Wheatland Township, Will County.

The appellants contend overvaluation as the basis of the appeal. In support of this argument the appellants submitted information on five comparable sales that were located from “200 feet” to “2 blocks” from the subject. The comparables had lots ranging in size from 10,000 to 13,900 square feet of land area and were improved with two-story dwellings containing from 2,598 to 2,777 square feet of living area. The comparables were similar in age to the subject. The

¹ The Board finds the best evidence of the subject’s size was the sketch within the subject’s Property Record Card (PRC) submitted by the board of review.

comparables featured basements, three of which had finished area, central air conditioning, a fireplace and a 2.5-car or 3-car garage. The comparables sold from June 2015 to November 2017 for prices ranging from \$298,000 to \$340,000 or from \$109.88 to \$130.86 per square feet of living area, including land.

Based on this evidence the appellants requested a reduction in the subject's assessment to \$100,000.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$111,469. The subject's assessment reflects a market value of \$334,440 or \$123.27 per square foot of living area including land, when using a dwelling size of 2,713 square feet of living area and applying the statutory level of assessment of 33.33%.

In support of its contention of the correct assessment the board of review submitted information on five comparable sales, one of which was also submitted by the appellants, that were located within .29 of a mile from the subject. The comparables had lots ranging in size from 4,416 to 13,872 square feet of land area and were improved with two-story dwellings containing from 2,616 to 2,985 square feet of living area. The comparables were similar in age to the subject. The comparables featured unfinished basements, central air conditioning, a fireplace and garages ranging in size from 586 to 648 square feet of building area. The comparables sold from April 2016 to August 2018 for prices ranging from \$299,900 to \$350,000 or from \$110.99 to \$123.67 per square foot of living area, including land. The board of review's evidence included a letter from the Wheatland Township Assessor's Office critiquing the appellants' evidence and revealing that due to corrections to the subject's PRC, as pointed out by the appellants, the subject's 2018 assessment should be lowered to \$110,699.

Based on this evidence the board of review requested that the subject's assessment be reduced to \$109,060.

Conclusion of Law

The appellants contend 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 appellants met this burden of proof and a reduction in the subject's assessment is warranted.

The parties submitted a total of nine sales for the Board's consideration. The Board gave less weight to the appellants' comparables #1, #2 and #3 due to their sale dates occurring greater than 20 months prior to the January 1, 2018 assessment date at issue. Likewise, the Board gave less weight to the board of review's comparables #1, #2 and #3, which includes the parties' common comparable, due to their sale dates occurring greater than 19 months prior to the January 1, 2018 assessment date at issue. The Board finds the parties' remaining comparables were similar to the subject in location, style, age, size and features. These comparables also sold proximate in time to the January 1, 2018 assessment date at issue. The best comparables sold for prices of either \$340,000 or \$350,000 or from \$117.25 to \$130.86 per square foot of living area, including land.

The subject's assessment reflects a market value of \$334,440 or \$123.27 per square foot of living area, including land, which is supported by the market values of the best comparable sales in this record. However, after considering adjustments to the comparables for differences when compared to the subject and the correction of the description of the subject as detailed by the township assessor, the Board finds the board of review's proposal to reduce the subject's assessment to \$109,060 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.



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: February 16, 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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