



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

APPELLANT: Bennie Lawson
DOCKET NO.: 18-05942.001-R-1
PARCEL NO.: 21-14-13-103-014-0000

The parties of record before the Property Tax Appeal Board are Bennie Lawson, the appellant, by Jessica Hill-Magiera, Attorney at Law, in Lake Zurich, 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: \$ 1,597
IMPR.: \$19,694
TOTAL: \$21,291

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellant timely filed the appeal from a 2017 final administrative decision of the Property Tax Appeal Board pursuant to section 16-185 of the Property Tax Code (35 ILCS 200/16-185) in order to challenge 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 townhouse of frame and masonry exterior construction with 1,480 square feet of living area. The dwelling was constructed in 1970. Features of the home include a full finished basement and central air conditioning. The property is located in University Park, Monee Township, Will County.

The appellant's appeal is based on overvaluation. In support of this argument, the appellant submitted information on six comparable sales improved with two-story townhomes located within .14 of a mile from the subject. The townhomes each contain 1,480 square feet of living area and were constructed from 1970 to 1973. Each of the comparables has a full basement and central air conditioning. The sales occurred from April 2017 to October 2018 for prices ranging from \$22,000 to \$52,000 or from \$14.86 to \$35.14 per square foot of living area, including land. Based on this evidence the appellant requested the subject's assessment be reduced to \$16,332

which would reflect a market value of approximately \$49,000, including land, when applying the statutory level of assessment of 33.33%.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$21,291. The subject's assessment reflects a market value of \$63,918 or \$43.19 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.

In response to the appeal, the board of review submitted a three-page memorandum from the Monee Township Assessor along with additional data. The assessor contends the appellant's comparable sale #1 was transferred via a special warranty deed, Bank REO and Seller/Buyer is a Financial Institution or Government Agency as supported by a copy of the PTAX-203 Illinois Real Estate Transfer Declaration associated with the sale which indicates the property was advertised prior to sale (Exhibit 2).

In support of its contention of the correct assessment, the board of review through the township assessor submitted information on four comparable sales (Exhibit 3). Comparables #1 through #3 are located in the same neighborhood as the subject; comparable #4 is located in Monterey Village. The comparables were improved with two-story townhomes of frame exterior construction that had either 1,148 or 1,480 square feet of living area. The dwellings were constructed from 1972 to 1975. Three of the comparables have unfinished basements and each townhome has central air conditioning. Comparable #4 also has a 239 square foot garage/car port. The sales occurred from December 2017 to December 2018 for prices ranging from \$56,000 to \$74,900 or from \$37.84 to \$65.24 per square foot of living area, including land. Based on this evidence, the board of review requested confirmation of the subject's assessment.

In rebuttal the appellant through counsel asserted that each of the four board of review sales were acceptable comparable sales and supports a reduction in the subject's assessment. The appellant contends that the best comparable sales in the record are the appellant's comparables along with the board of review comparables. Given these ten sales, the appellant argued the subject's assessment should be reduced to \$17,332.

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.

The parties submitted to total of ten comparable sales to support their respective positions before the Property Tax Appeal Board. The Board has given reduced weight to appellant's comparable sale #1 which appears to reflect outlier sale and the evidence shown in Exhibit 2 given the other sales in the record. The Board has also given reduced weight to board of review comparable sale #4 which differs in location, dwelling size and foundation type from the subject.

The Board finds the best evidence of market value to be appellant's comparable sales #2 through #6 along with board of review comparable sales #1, #2 and #3 as these eight comparables are highly similar to the subject in location, design, age, dwelling size, foundation and features, despite that the subject is described as having a fully finished basement. These most similar comparables sold from April 2017 to December 2018 for prices ranging from \$33,500 to \$68,000 or from \$22.64 to \$45.95 per square foot of living area, including land. The subject's assessment reflects a market value of \$63,918 or \$43.19 per square foot of living area, including land, which is within the range established by the best comparable sales in this record both in terms of overall value and on a per-square-foot basis which appears to be justified given that the subject reportedly has a fully finished basement which is not an amenity of any of the best comparable sales in the 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.

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: June 21, 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

AGENCY

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