



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

APPELLANT: Rachelle Schmitt  
DOCKET NO.: 19-00126.001-R-1  
PARCEL NO.: 16-05-03-107-007-0000

The parties of record before the Property Tax Appeal Board are Rachelle Schmitt, the appellant, by attorney Brian P. Liston, of the Law Offices of Liston & Tsantilis, P.C. in Chicago; 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:** \$22,855  
**IMPR.:** \$103,296  
**TOTAL:** \$126,151

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 2019 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 brick and siding exterior construction with 3,288 square feet of living area. The dwelling was constructed in 1987. Features of the home include an unfinished basement, central air conditioning, a fireplace, a 432 square foot enclosed porch and a 664 square foot two-car garage. The property has a 13,766 square foot site and is located in Homer Glen, Homer Township, Will County.<sup>1</sup>

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 \$275,000 as of January 1, 2019. The appraisal was prepared by Thomas Boyle, an associate real estate

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<sup>1</sup> The Board finds the best description of the subject property is found in the subject's property record card submitted by the board of review, which contained a detailed sketch and measurements.

appraiser trainee and David Conaghan, a certified general real estate appraiser and Certified Illinois Assessing Officer.

The intended use of the appraisal report was to “estimate the market value of the subject property as improved for ad valorem tax assessment.” The intended user of the report was identified as Ms. Rachelle Schmitt for the purpose of assisting with an ad valorem tax assessment. The appraisers describe the subject as having good quality construction with average overall condition with dated kitchen and bathroom fixtures and finishes. The appraisers commented that the comparable properties used in the report were taken from the subject’s market area, are located in competitive neighborhoods and are considered the best available properties for their analysis.

In estimating the market value of the subject property, the appraisers developed the sales comparison approach to value using five comparable sales located from 0.55 to 1.27 miles from the subject property. The comparables have sites that range in size from 12,587 to 17,763 square feet of land area and are improved with traditional two-story, split-level and Tudor style dwellings of brick, brick and vinyl or brick and cedar exterior construction that range in size from 2,965 to 3,325 square feet of living area. The homes range in age from 30 to 45 years old. Each comparable has a basement, two with finished area, central air conditioning, one or two fireplaces and a two-car to a three-car garage. Comparables #2 and #5 each feature an inground swimming pool. Comparable sale #1 is shown to have had concessions totaling \$8,000. The comparables sold from June 2017 to April 2018 for prices ranging from \$230,000 to \$317,000 or from \$69.17 to \$101.18 per square foot of living area, land included.

The appraisers stated that the comparables were adjusted for differences with the subject in “location, land, building size, utility and condition, among other factors.” The appraisers made no adjustment to comparable #1 for reported concessions even though they report that concessions are typical for the subject’s market. The appraisers arrived at adjusted prices for the comparables ranging from \$197,100 to \$311,800 and an opinion of market value for the subject of \$275,000.

Based on this evidence, the appellant requested the subject’s assessment be reduced to \$91,657 which approximately equates to a market value of \$275,000 or \$83.64 per square foot of living area, land included when applying the statutory assessment level of 33.33%.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$126,151. The subject's assessment reflects a market value of \$378,037 or \$114.97 per square foot of living area, land included, when using the 2019 three year average median level of assessment for Will County of 33.37% as determined by the Illinois Department of Revenue.

The board of review, through the Homer Township Assessor, submitted comments critiquing the comparable sales included in the appraisal report. It argued that all of the appraisal comparables were from surrounding subdivisions. A comparable map submitted by the board of review depicts the appraisal comparables as outside of the subject’s neighborhood while all of the board of review’s comparables are located in the same neighborhood as the subject. In addition, the board of review argued that less weight should be given to appraisal comparables #4 and #5 due

to either a split-level design compared to the subject's two-story design or due to status as an estate sale.<sup>2</sup> The Multiple Listing Service (MLS) sheet and PTAX-203 Real Estate Transfer Declaration for appraisal comparable #5 were submitted by the board of review which described this property as sold in "as is" condition and the transfer of ownership was by a trustees deed.

In support of its contention of the correct assessment the board of review submitted a grid analysis and property record cards on the subject and four comparables located within 0.24 of a mile from the subject property. The comparables have sites that range in size from 11,981 to 24,583 square feet of land area and are improved with two-story dwellings of brick and siding exterior construction that have either 2,899 or 3,288 square feet of living area. The homes range in age from 23 to 30 years old. Each comparable has an unfinished basement, central air conditioning, one fireplace and a garage with either 460 or 864 square feet of building area. The comparables sold from April 2017 to December 2018 for prices ranging from \$362,000 to \$385,000 or from \$117.09 to \$132.46 per square foot of living area, land included. Based on this evidence, the board of review requested 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.

The appellant submitted an appraisal while the board of review submitted four comparable sales in support of their positions before the Property Tax Appeal Board. The Board gave less weight to the appraisers' opinion of value for the subject because the appraisers failed to account for the subject's enclosed porch feature in the appraisal report, appraisal comparable #1 had an adjustment for conventional financing when and adjustments were not made for comparables #2 through #5 for conventional financing, and the above grade square footage reported in the comparable grid for the split-level comparable #4 appears to incorrectly include lower level finished square footage based on property record card submitted by the board of review. These omissions along with a lack of comparables from the subject's immediate neighborhood call into question the opinion of value determined by the appraisers. Nevertheless, the Board shall consider the raw sale data submitted by the appellant's appraisers.

The parties submitted nine comparable sales for the Board's consideration. The Board gave less weight to appraisal comparables #1, #2, #4 and #5 along with board of review comparables #1 and #4 which differ from the subject in age, presence of an inground swimming pool, sold 15 to 20 months prior to the January 1, 2019 assessment date and/or appear to be an outlier based on sale price per square foot and "as is" condition description.

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<sup>2</sup> The board of review submitted a property record card for the appellant's comparable #4 which describes the property with 1,605 square feet of above grade living area and finished lower level.

The Board finds the best evidence of market value to be appraisal comparable #3 along with board of review comparables #2 and #3 which are relatively similar to the subject in location, age, design and dwelling size. These comparables sold from December 2017 to December 2018 for prices ranging from \$317,000 to \$385,000 or from \$96.32 to \$132.46 per square foot of living area, including land. The Board finds that board of review comparable #2 is most similar to the subject in location, site size, design, age, dwelling size and features and sold in May 2018 for \$384,000 or \$132.46 per square foot of living area, land included. The subject's assessment reflects a market value of \$378,037 or \$114.97 per square foot of living area, including land, which falls within the range established by the best comparable sales in the record. After considering adjustments to the comparables for differences with the subject such as dwelling size and exterior features, 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:

May 18, 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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