



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

APPELLANT: Daniel Rowe
DOCKET NO.: 19-00134.001-R-1
PARCEL NO.: 11-04-32-406-017-0000

The parties of record before the Property Tax Appeal Board are Daniel Rowe, the appellant, by attorney Dennis D. Koonce, Attorney at Law in Frankfort; 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: \$13,795
IMPR.: \$34,920
TOTAL: \$48,715

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 one-story dwelling of frame exterior construction with 1,164 square feet of living area. The dwelling was constructed in 1955. Features of the home include a concrete slab foundation, central air conditioning and a 440 square foot two-car garage. The property has an 11,995 square foot site and is located in Crest Hill, Lockport Township, Will County.

The appellant's appeal is based on both overvaluation and assessment inequity. The subject's land assessment was not challenged. In support of these arguments, the appellant submitted a grid analysis and Multiple Listing Service (MLS) sheets on the subject and three comparable properties, one of which is located in the same subdivision as the subject property. The comparables have sites that range in size from approximately 7,841 to 8,712 square feet of land area and are improved with one-story or two-story dwellings of aluminum or vinyl exterior

construction that range in size from 1,128 to 1,188 square feet of living area. The dwellings were built from 1943 to 1953. One comparable has an unfinished basement, one comparable has central air conditioning and each comparable has a 2-car or a 2.5-car garage.¹ The comparables sold from September 2018 to April 2019 for prices ranging from \$90,000 to \$119,000 or from \$79.00 to \$105.50 per square foot of living area, land included. The comparables have improvement assessments that range from \$27,302 to \$30,961 or from \$22.98 to \$27.18 per square foot of living area.

Based on this evidence, the appellant requested the subject's total assessment be reduced to \$33,333. The requested assessment reflects a total market value of \$100,000 or \$85.92 per square foot of living area, land included, when applying the statutory level of assessment of 33.33%. The request would lower the subject's improvement assessment to \$19,538 or \$16.79 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 of \$52,508. The subject's assessment reflects a market value of \$157,351 or \$135.18 per square foot of living area, including land, when applying the 2019 three year average median level of assessment for Will County of 33.37% as determined by the Illinois Department of Revenue. The subject has an improvement assessment of \$38,713 or \$33.26 per square foot of living area.

In support of its contention of the correct assessment based on uniformity, the board of review submitted information on four equity comparables located in the same subdivision as the subject property. The comparables are improved with one-story dwellings of frame exterior construction that range in size from 864 to 1,144 square feet of living area. The homes were built from 1953 to 1955. Each comparable has a concrete slab foundation, central air conditioning and a garage ranging in size from 440 to 625 square feet of building area. The comparables have improvement assessments ranging from \$29,096 to \$35,957 or from \$29.37 to \$39.30 per square foot of living area.

On the basis of market value, the board of review submitted information on five comparable sales located in the subject's subdivision. The comparables have sites that range in size from 5,205 to 9,250 square feet of land area and are improved with one-story dwellings of frame exterior construction that range in size from 864 to 1,200 square feet of living area. The dwellings were built in 1954 or 1955. The comparables have varying degrees of similarity to the subject and sold from March 2018 to November 2019 for prices ranging from \$135,000 to \$149,900 or from \$124.92 to \$168.40 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, in part, assessment inequity as a basis of the appeal. When unequal treatment in the assessment process is the basis of the appeal, the inequity of the assessments

¹ Some property characteristics for the appellant's comparable properties were disclosed in the MLS sheets submitted by the appellant.

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 met this burden of proof and a reduction in the subject's assessment, based on inequity is warranted.

The parties submitted seven equity comparables for the Board's consideration. The Board gave less weight to the appellant's comparables #1 and #2 along with board of review comparables #3 and #4 due to differences with the subject in design, foundation, age, lack of air conditioning or dwelling size.

The Board finds the best evidence of assessment equity to be the remaining three comparables which are similar to the subject in location, age, design and dwelling size. These comparables have improvement assessments that range from \$30,145 to \$35,927 or from \$26.72 to \$33.23 per square foot of living area. The subject's improvement assessment of \$38,713 or \$33.26 per square foot of living area falls above the range established by the best equity comparables in the record. Therefore, after considering adjustments to the comparables for differences from the subject, the Board finds the subject's assessment is excessive and a reduction, based on lack of uniformity, is warranted.

The appellant also 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 eight comparable sales with varying degrees of similarity to the subject. The comparables sold from March 2018 to April 2019 for prices ranging from \$90,000 to \$149,900 or from \$79.00 to \$168.40 per square foot of living area, land included. The subject's assessment, after making the adjustment for uniformity, reflects a market value of \$146,160 or \$125.57 per square foot of living area, land included when applying the statutory assessment level of 33.33%. The subject's revised assessment falls within the range established by the comparable sales and no further reduction is warranted.

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 8, 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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