



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

APPELLANT: Warren Sigwalt
DOCKET NO.: 19-00255.001-R-1
PARCEL NO.: 11-04-13-103-141-0000

The parties of record before the Property Tax Appeal Board are Warren Sigwalt, 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 **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: \$ 25,918
IMPR.: \$107,562
TOTAL: \$133,480

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 brick exterior construction with approximately 3,029 square feet of living area.¹ The dwelling was built in 2017. Features of the home include a full unfinished basement with a rough-in fireplace for future finishing, central air conditioning, two fireplaces and a four-car garage containing approximately 1,000 square feet of building area. The property has an approximately 33,887 square foot or .777-acre site and is located in Lockport, Lockport Township, Will County.

The appellant contends overvaluation as the basis of the appeal concerning both the land and improvement. In support of this argument, the appellant submitted an appraisal prepared by John

¹ The appellant's appraiser described the method utilized in measuring the subject and arrived at a dwelling size for the subject of 3,084 square feet of living area. The Board finds this slight discrepancy of 55 square feet does not prevent a determination of the correct assessment on this record.

K. Muhlig of Accurate Appraisal Services. Utilizing the sales comparison approach to value, the appraiser estimated the subject property had a market value of \$400,000 as of January 1, 2019.

Muhlig described the subject dwelling as recently constructed with a certificate of occupancy issued in October 2016. On page one of the appraisal report, he described the dwelling as of average quality with original kitchen and bathroom components. In the sales comparison grid analysis and on page 2 of the Addendum, the subject's condition was described as "good" and an upward adjustment was applied to sale #3 with an "average" condition. Additionally, the subject site was described as being located on a well-traveled street.

As part of the Addendum, Muhlig reported consideration was given for issues impacting value and marketability being location (view) and site area. He asserted the subject is located on a well-traveled neighborhood arterial street allowing direct access to 151st Street and Thornton Street which produced higher levels of vehicular traffic and related noise disturbances. He also stated typical site sizes in the area range from .15 to .50 of an acre. "Another characteristic heavily considered in the selection of comparables was the subject newer construction date." Given the foregoing considerations, the appraiser selected a wide range of comparables "with each contributing in the determination of the final opinion of value." (Appraisal Addendum, p. 1) As part of the Addendum, Muhlig set forth the reasons for selecting comparable sales #1, #2 and #3, including well-traveled street location, larger than typical site area, dwelling size, quality of construction and/or similarity of design. He similarly reported that appraisal sales #4, #5 and #6 were chosen in the subject's immediate area with similarities in quality of construction, design, dwelling size, newer construction date and/or similar well-traveled street location.

The comparable properties are located from .39 of a mile to 5.75-miles from the subject in the communities of either Lockport or Crest Hill. The comparable parcels range in size from 8,914 to 74,265 square feet of land area which have been improved with two, 1-story, one, 1.5-story and three, 2-story dwellings of frame, brick or frame and brick exterior construction. The dwellings range in age from 1 to 23 years old and range in size from 2,296 to 3,775 square feet of living area. Each comparable has a basement, five of which have finished areas. Each dwelling features central air conditioning, one or two fireplaces and from a two-car to a five-car garage where one of the two-car garages has an extra bay. Comparable #2 also has an inground swimming pool. These comparables sold from December 2016 to September 2018 for prices ranging from \$330,000 to \$479,900 or from \$122.38 to \$169.82 per square foot of living area, including land.

Next, Muhlig applied adjustments to the comparables to account for concessions for appraisal sale #3 and/or for differences in lot size, view, quality of construction (exterior construction), age, condition, bathroom count, dwelling size, basement size, basement finish, garage size, number of fireplaces and/or pool amenity. The adjustments applied were detailed on page 2 of the Addendum; Muhlig also reported no adjustment was applied for design (style) as this was considered a market participant personal preference. Through the process, the appraiser arrived at adjusted sales prices ranging from \$371,900 to \$411,600. Then, as reported in the Addendum, Muhlig gave 30% weight to the adjusted sales prices of appraisal sales #1 and #2, 15% weight to the adjusted sales prices of appraisal sales #3 and #4 and 5% weight to the adjusted sales prices of appraisal sales #5 and #6 which mathematically results in a value of \$400,535.

Based on the foregoing appraisal evidence, the appellant requested a total reduced assessment of \$133,333 which would reflect a market value of approximately \$400,000 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 \$162,081. The subject's assessment reflects a market value of \$485,709 or \$160.35 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.

As to the appellant's evidence, the board of review submitted a memorandum from Mary Ann Williamson, Lockport Township Assessor. In the letter, she noted the appraiser's page 1 description that the subject was "average quality." She also noted there were only two comparable sales of one-story dwellings similar to the subject's design (style) and appraisal sale #3 is 24 years older than the subject. Williamson asserted that appraisal sales #1, #2, #5 and #6 had adjustments as high as 30% and that four of the comparable sales consist of either 1.5-story or 2-story dwellings.

In support of its contention of the correct assessment, the board of review submitted information on four comparable sales along with copies of applicable property record cards and PTAX-203 documents. The comparable properties are located in Lockport and within Lago Vista subdivision; the properties are either 3.2-miles or 3.9-miles from the subject. The comparable parcels range in size from 4,680 to 8,400 square feet or from .107 to .193 of an acre of land area. Each parcel has been improved with a one-story dwelling of brick and frame exterior construction. The dwellings are either 13 or 14 years old and range in size from 1,844 to 2,114 square feet of living area. Each comparable has a full basement, central air conditioning and a garage of either 400 or 420 square feet of building area. These comparables sold from March 2018 to November 2019 for prices ranging from \$300,000 to \$369,900 or from \$153.45 to \$191.16 per square foot of living area, including land. As part of her letter, the township assessor noted that the subject's estimated market value on a per-square-foot basis is "below the median" sale price of these comparables of \$168.34 per square foot of living area, including land. Based on this evidence, the board of review requested confirmation of the subject's assessment.

The appellant filed rebuttal to the board of review submission disputing a purported conversation about construction of the subject dwelling and also including a two-page letter written by appraiser John K. Muhlig addressing the criticisms raised by the board of review. The appraiser explained the phrases quality and condition, noting the subject dwelling has an average condition and a good quality. Muhlig also disputed the assertion that one of the comparable properties in the appraisal was 24 years older than the subject and reiterated the rationale for the comparable sales presented in the appraisal report. The appraiser disagreed with the assessor's contention that the subject dwelling has 3.5 bathrooms, reporting instead that there are 2.5 functioning bathrooms and rough in plumbing in the basement for a future bath installation.

Additionally, the appraiser noted that none of the four sales presented on behalf of the board of review have been adjusted for any differences when compared to the subject. Also, two of the sales presented by the board of review occurred after January 1, 2019 and were not available for

analysis in the appraisal with a valuation date of January 1, 2019. Furthermore, each of the comparables presented by the board of review are located within an age restricted community known as an Active Adult Community; in order to purchase in this location, at least one buyer must be 55 years of age or older. Due to this restriction, Muhlig contends these sales should be deemed invalid as these properties are not in line with the definition of value in the Illinois Property Tax Code.

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

The appellant submitted an appraisal of the subject property and the board of review submitted four suggested comparable sales to support their respective positions before the Property Tax Appeal Board. The Board has given reduced weight to the board of review comparables which are each significantly smaller than the subject dwelling, lack fireplace amenities and have much smaller garages when compared to the subject property. Moreover, the Board finds that a valid issue was raised in the appellant's rebuttal that these comparable sales presented by the board of review are not true market properties due to the age restriction placed upon purchasers.

The Board finds the best evidence of market value to be the appraisal submitted by the appellant with an opinion of value of \$400,000 as of January 1, 2019. The Board finds that the appraiser made adjustments for various differences between the subject and comparables and then weighted the six adjusted sales prices with a detailed explanation of the basis for those decisions in order to arrive at a well-reasoned value conclusion. The subject's assessment reflects a market value of \$485,709, including land, which is above the appraised value conclusion. Having thoroughly examined the evidence of record, the Board finds the subject property had a market value of \$400,000 as of the assessment date at issue. Since market value has been established the 2019 three year average median level of assessments for Will County of 33.37% as determined by the Illinois Department of Revenue shall apply. (86 Ill.Admin.Code §1910.50(c)(1)).

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: September 21, 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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