



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

APPELLANT: Mansoo Roh
DOCKET NO.: 19-00524.001-R-1
PARCEL NO.: 16-05-01-126-011-0000

The parties of record before the Property Tax Appeal Board are Mansoo Roh, the appellant, by attorney Ryan Schaeffges of the Law Office of Ryan Schaeffges, P.C. in Wheeling, 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: \$29,812
IMPR.: \$113,438
TOTAL: \$143,250

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 exterior construction with 3,737 square feet of living area. The dwelling was built in 1995. Features of the home include a partial unfinished basement, central air conditioning, one fireplace, an attached three-car garage with 807 square feet of building area, and an open slab with a roof. The property has a 19,784 square foot site and is located in Orland Park, Homer Township, Will County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on three comparable sales improved with two-story dwellings of brick or brick and siding exterior construction ranging in size from 3,907 to 4,697 square feet of living area. The homes were built from 1990 to 1995. Each property has an unfinished basement, central air conditioning, one or two fireplaces and a garage ranging in size from 756 to 801 square feet of building area. Comparable #1 has an inground swimming pool, and

comparables #2 and #3 have open slabs with roofs. These properties are located in the same subdivision as the subject property with sites ranging in size from 19,600 to 48,585 square feet of land area.¹ The appellant reported the sales as occurring from August 2017 to July 2018 for prices ranging from \$400,000 to \$479,000 or from \$100.06 to \$112.80 per square foot of living area, including land. The appellant requested the subject's assessment be reduced to \$130,884 reflecting a market value of \$392,721 or \$105.09 per square foot of living area, including land.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$185,511. The subject's assessment reflects a market value of \$555,921 or \$148.76 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.

In support of its contention of the correct assessment the board of review submitted information on four comparable sales identified by the township assessor as well as a narrative from the Homer Township Assessor's Office. In rebuttal the assessor's office reported that the appellant had the incorrect sale dates for comparables #2 and #3 as they sold in July 2015 and September 2015, respectively, for the prices reported by the appellant. The assessor's office also reported that appellant's comparable #2 sold again in November 2019 for a price of \$445,000. To support these statements copies of the PTAX-203 Illinois Real Estate Transfer Declaration for each sale was submitted.

The four comparable sales provided by the board of review are improved with two-story dwellings of brick, brick and stone, or brick and siding exterior construction ranging in size from 3,649 to 4,667 square feet of living area. The homes were built from 1994 to 2002. Each property has an unfinished basement, central air conditioning, one fireplace, and a garage ranging in size from 641 to 908 square feet of building area. Comparables #1, #2 and #3 have inground swimming pools and each comparable has an open slab with a roof. The comparables are located in the same subdivision as the subject property with sites ranging in size from 19,845 to 48,585 square feet of land area. The sales occurred from July 2017 to November 2019 for prices ranging from \$445,000 to \$799,000 or from \$112.80 to \$178.68 per square foot of living area, including land. Board of review comparable #3 is the same property as appellant's comparable #1. Board of review comparable #4 is the subsequent sale of appellant's comparable #2.

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 evidence in the record supports a reduction in the subject's assessment.

¹ Some of the descriptive information is provided by the board of review in the sales grid it prepared and the property record cards.

Of the sales submitted by both parties, the Board gives less weight to appellant's comparable #3 and board of review comparable #2 as each of these properties is improved with a dwelling that is approximately 25% larger than the subject dwelling as well as the fact that appellant's comparable #3 sold in September 2015, not as proximate in time to the assessment date as the remaining sales. The Board finds the best evidence of market value to be appellant's comparable sale #1 and board of review sales #1, #3 and #4, which includes a common sale and the subsequent, November 2019, sale of appellant's comparable #2. These properties are relatively similar to the subject with the exception that two of the comparables have inground swimming pools, which the subject does not have, and one comparable has a significantly larger site than the subject property. These comparables sold for prices ranging from \$445,000 to \$652,000 or from \$112.80 to \$178.68 per square foot of living area, including land. The two properties that both parties used had prices of \$445,000 and \$474,900 or \$112.80 and \$113.90 per square foot of living area, including land, respectively. These two properties are improved with dwellings more similar to the subject in age than the remaining sale, which was built in 2000. The subject's assessment reflects a market value of \$555,921 or \$148.76 per square foot of living area, including land, which is within the range established by the best comparable sales in this record but greater than the two common properties with homes most similar to the subject dwelling in age. After considering this evidence and giving more weight to the two properties both parties used as comparables that are similar to the subject dwelling in age, the Board finds a reduction in the subject's assessment is appropriate.

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: October 19, 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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