



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

APPELLANT: Christopher Christian
DOCKET NO.: 19-00536.001-R-1
PARCEL NO.: 21-14-21-405-035-0000

The parties of record before the Property Tax Appeal Board are Christopher Christian, the appellant, by attorney Steven Kandelman, of Rieff Schramm Kanter & Guttman 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: \$16,019
IMPR.: \$63,077
TOTAL: \$79,096

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 frame and masonry exterior construction with 2,627 square feet of living area. The dwelling was constructed in 2007 and is approximately 12 years old. Features of the home include an unfinished basement, central air conditioning, a fireplace and a 658 square foot garage.¹ The property has an 11,055 square foot site and is located in Monee, Monee 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 located in the subject's subdivision and on the same street as the subject. Two of the comparables have sites with 11,480 or 12,575 square feet of land area and each of the properties are improved with two-story dwellings of

¹ The best evidence of the subject property's basement finish and garage size was found in the property record card submitted by the board of review.

frame and masonry exterior construction that range in size from 2,508 to 3,324 square feet of living area. The homes are 12 or 13 years old. Each comparable has a basement, one with finished area, central air conditioning, one or two fireplaces and a garage ranging in size from 392 to 565 square feet of building area. The properties sold from August 2017 to February 2019 for prices ranging from \$200,000 to \$260,000 or from \$67.11 to \$79.74 per square foot of living area, land included. Based on this evidence, the appellant requested the subject's assessment be reduced to \$65,668 which reflects a market value of \$197,024 or \$75.00 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 \$79,096. The subject's assessment reflects a market value of \$237,027 or \$90.23 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 located in the same subdivision as the subject property. Board of review comparable #4 is the same property as the appellant's comparable #3. The comparables have sites that range in size from 11,208 to 14,031 square feet of land area and are improved with two-story dwellings of frame or frame and masonry exterior construction that range in size from 2,180 to 3,324 square feet of living area. The homes range in age from 2 to 14 years old. Three comparables have unfinished basements, central air conditioning, one fireplace and a garage ranging in size from 565 to 968 square feet of building area. Board of review comparable #3 had incomplete property details provided on the grid analysis. The properties sold from June 2018 to February 2019 for prices ranging from \$250,000 to \$269,900 or from \$78.22 to \$121.51 per square foot of living area, land included.

The board of review, through the Monee Township Assessor, submitted written comments and an aerial photograph of the subject property. The township assessor noted that the subject property sold in February 2015 for \$230,000. After this purchase, the township assessor claims that an above ground swimming pool and a 1,029 square foot deck were erected on the subject property. The township estimated the cost of the deck to be \$15,795 (1,029 x \$15.35) and indicated the subject's improvement assessment had been increased by \$5,265 to account for the deck. An aerial photograph of the subject, submitted by the board of review, and dated May 2020, depicts an above ground swimming pool and a deck in place. The township assessor cited 35 ILCS 200/9-160 which addresses an assessor's ability to change improvement assessments based on physical changes to an improvement. 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 record contains six comparable sales for the Board's consideration as one property was common to both parties. The Board gave less weight to the appellant's comparable #1 which sold in 2017, less proximate in time to the January 1, 2019 assessment date at issue. In addition, no site size was provided for this property, which is pertinent to a market value argument and analysis. The Board also gave reduced weight to board of review comparable #3 which is newer in age, when compared to the subject, and was missing some pertinent property characteristics in the grid analysis.

The Board finds the best evidence of market value to be the remaining comparable sales which includes the common comparable. These properties are generally similar to the subject in location, age, site size, dwelling size and features. These most similar comparables sold from May 2018 to February 2019 for prices ranging from \$200,000 to \$269,900 or from \$78.22 to \$101.92 per square foot of living area, including land. The subject's assessment reflects a market value of \$237,027 or \$90.23 per square foot of living area, including land, which falls 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. Additionally, the subject's 2015 sale for \$230,000 and subsequent addition of a 1,029 square foot deck appear to provide additional support for the subject's improvement assessment. After considering adjustments to the comparables for differences from 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: 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

State of Illinois
Property Tax Appeal Board
William G. Stratton Building, Room 402
401 South Spring Street
Springfield, IL 62706-4001

APPELLANT

Christopher Christian , by attorney:
Steven Kandelman
Rieff Schramm Kanter & Guttman
100 North LaSalle Street
Suite 2300
Chicago, IL 60602

COUNTY

Will County Board of Review
Will County Office Building
302 N. Chicago Street
Joliet, IL 60432