



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

APPELLANT: Lisa & Timothy Shannon
DOCKET NO.: 19-00543.001-R-1
PARCEL NO.: 07-01-33-311-025-0000

The parties of record before the Property Tax Appeal Board are Lisa & Timothy Shannon, the appellants; 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: \$28,035
IMPR.: \$87,171
TOTAL: \$115,206

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellants 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 construction with 2,713 square feet of living area.¹ The dwelling was constructed in 2002. Features of the home include a full unfinished basement, central air conditioning, a fireplace and a 594 square foot 3-car garage. The property has approximately 10,375 square feet of land area and is located in Plainfield, Wheatland Township, Will County.

The appellants contend overvaluation as the basis of the appeal. In support of this argument the appellants submitted information on six comparable sales that were located from “500 feet” to “2 blocks” from the subject. Five of the comparables had lots ranging in size from 10,000 to 12,500 square feet of land area and the remaining sale had a lot size of between 21,780 and 43,124 square feet of land area, based on the Multiple Listing Service (MLS) documentation submitted

¹ The Board finds the best evidence of the subject’s size was the sketch within the subject’s Property Record Card (PRC) submitted by the board of review and supported by the sketch within the appellants’ submission.

by the appellants. The comparables were improved with two-story dwellings containing from 2,466 to 2,712 square feet of living area. The comparables were similar in age to the subject. The comparables featured basements, five of which had finished area, central air conditioning, a fireplace and a 2.5-car or 3-car garage. The comparables sold from April 2016 to November 2018 for prices ranging from \$298,000 to \$355,000 or from \$109.88 to \$137.34 per square foot of living area, including land.²

Based on this evidence the appellants requested a reduction in the subject's assessment to \$105,000.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$115,206. The subject's assessment reflects a market value of \$345,653 or \$127.41 per square foot of living area including land, when using a dwelling size of 2,713 square feet of living area and when applying the statutory level of assessment of 33.33%.

In support of its contention of the correct assessment the board of review submitted information on three comparable sales that were located within .26 of a mile from the subject. The comparables had lots ranging in size from 4,416 to 13,872 square feet of land area and were improved with two-story dwellings containing from 2,830 to 3,004 square feet of living area. The comparables were similar in age to the subject. The comparables featured unfinished basements, central air conditioning, a fireplace and garages ranging in size from 586 to 648 square feet of building area. The comparables sold from June to December 2018 for prices of either \$335,000 or \$350,000 or from \$111.52 to \$123.67 per square foot of living area, including land. The board of review's evidence included a letter from the Wheatland Township Assessor's Office critiquing the appellants' submission. The letter disclosed that the appellants' comparable #5 sold in July 2016 and not November 2018, as the appellants reported in their grid analysis.

Based on this evidence the board of review requested that the subject's assessment be confirmed.

Conclusion of Law

The appellants contend 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 appellants did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The parties submitted a total of nine sales for the Board's consideration. The Board gave less weight to the appellants' comparables #1, #3, #5 and #6 due to their sale dates occurring greater than 13 months prior to the January 1, 2019 assessment date at issue. The Board finds the parties' remaining comparables were similar to the subject in location, style, age, size and features. These comparables also sold proximate in time to the January 1, 2019 assessment date at issue. The best comparables sold for prices ranging from \$328,000 to \$355,150 or from \$111.52 to \$137.34 per square foot of living area, including land. The subject's assessment

² The Board has corrected the sale price per square foot of the appellant's comparables on their sales grid.

reflects a market value of \$345,653 or \$127.41 per square foot of living area, including land, which is within the range established by the best comparable sales in this record. Based on this evidence 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: February 16, 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

Lisa & Timothy Shannon
24530 Tufton Street
Plainfield , IL 60585

COUNTY

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