



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

APPELLANT: Mo Cheuong
DOCKET NO.: 19-00545.001-R-1
PARCEL NO.: 12-02-09-306-003-0000

The parties of record before the Property Tax Appeal Board are Mo Cheuong, 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: \$21,564
IMPR.: \$71,872
TOTAL: \$93,436

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 exterior construction with 2,713 square feet of living area. The dwelling was constructed in 2002 and is approximately 17 years old. Features of the home include a walk-out basement with finished area, central air conditioning, a fireplace and a 2-car garage with 418 square feet of building area. The property has an 8,750 square foot site with a pond view and is located in Bolingbrook, DuPage 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 within 0.80 of a mile from the subject property. The comparables have sites that range in size from 9,235 to 14,729 square feet of land area and are improved with two-story dwellings of frame and siding exterior construction that each have 2,713 square feet of living area. The homes range in age from 15 to 17 years old. Each comparable has an unfinished basement, central air conditioning and a 2-car or a 3-car

garage with either 418 or 930 square feet of building area.¹ One comparable has a fireplace. The properties sold from August 2016 to April 2019 for prices ranging from \$205,000 to \$256,000 or from \$75.56 to \$94.36 per square foot of living area, land included.

The appellant submitted written comments and photographs describing attributes of the subject's neighborhood. The appellant claimed that crime on Clifton Lane has been increasing over the past few years and that the subject's proximity to a public pond attracts unwelcome groups of people and wildlife. The appellant further asserted that his walk-out basement is not a beneficial feature of the home due to its additional point of entry and given claims of high crime rates in the immediate area of the subject property. The appellant asserted that public access to the pond behind the subject property attracts unwelcome groups of people along with waterfowl, trash and unkept grounds around the pond which negatively impact the subject's property value. Photographs of the pond with tall grass/weeds and law enforcement officials outside of the subject property were submitted in support of these claims.

Based on this evidence, the appellant requested the subject's assessment be reduced to \$88,004 which reflects a market value of \$264,038 or \$97.32 per square foot of living area, land included, 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 \$98,482. The subject's assessment reflects a market value of \$295,121 or \$108.78 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 three comparable sales located within 0.35 of a mile from the subject and in the same neighborhood as the subject property. The comparables have sites that range in size from 8,629 to 12,719 square feet of land area and are improved with two-story dwellings of frame exterior construction each having 2,713 square feet of living area. The homes are either 16 or 17 years old. Each comparable has a basement, two with finished area, central air conditioning and a garage with 418 square feet of building area. Two comparables each have one fireplace. The properties sold from May 2017 to May 2018 for prices ranging from \$280,000 to \$297,000 or from \$103.21 to \$109.47 per square foot of living area, land included.

The board of review submitted comments addressing the appellant's description of various neighborhood attributes. The board of review asserted that the subject's location, adjacent to a pond, is considered to be a premium lot location and is assessed as such. In support of the subject's land assessment, the board of review submitted a plat map of the subject and neighboring lots along with land assessments for four lots similar to the subject in pond view. The board of review indicated that area subdivision ponds are considered public areas which may attract members of the community along with a variety of wildlife. With respect to the claim of the subject being located in a high crime neighborhood, the board of review argued that the subject's neighborhood is not a high crime area nor are home prices reflective of the appellant's claims in this regard. Lastly, the board of review indicated that each of the appellant's

¹ Basement details for the appellant's comparables was included in comments submitted by the board of review.

comparables have unfinished basements compared to the subject's finished basement and that appellant's comparable #1 was a short sale, considered to be invalid by the board of review.

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

With respect to the appellant's assertions that area crime and proximity to the subdivision pond negatively impact the subject property's value, the Board finds that no market value documentation was submitted to support these claims.

The parties submitted six comparable sales for the Board's consideration. The Board gave less weight to the appellant's comparable #3 along with board of review comparables #1 and #2 which sold in either 2016 or 2017 too remote in time to reflect market value of the subject as of the January 1, 2019 assessment date.

The Board finds the best evidence of market value to be the remaining comparable sales which sold proximate to the January 1, 2019 assessment date and are similar or identical to the subject in age, dwelling size, garage size and other features. Two of these sales have unfinished basements, suggesting an upward adjustment is needed to make the properties more equivalent to the subject. These best comparables sold from April 2018 to April 2019 for prices ranging from \$205,000 to \$280,000 or from \$75.56 to \$103.21 per square foot of living area, including land. The subject's assessment reflects a market value of \$295,121 or \$108.78 per square foot of living area, including land, which is above the range established by the best comparable sales in this record on both an overall and per square foot basis. After considering adjustments to the comparables for differences from the subject, the Board finds a reduction in the subject's assessment is 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

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