



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

APPELLANT: Jin Han
DOCKET NO.: 19-00573.001-R-1
PARCEL NO.: 07-01-12-204-047-0000

The parties of record before the Property Tax Appeal Board are Jin Han, the appellant, by attorney George N. Reveliotis of Reveliotis Law, P.C. in Park Ridge, 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: \$48,250
IMPR.: \$217,629
TOTAL: \$265,879

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 and cedar exterior construction containing approximately 3,854 square feet of living area.¹ The dwelling was built in 2003. Features of the home include a full basement that is partially finished, central air conditioning, one fireplace, a two-car attached garage with 621 square feet of building area, and a one car attached garage with 312 square feet of building area. The property also has an in-ground swimming pool. The property has a 10,625 square foot site and is located in Naperville, Wheatland Township, Will County.

¹ For purposes of this appeal the Property Tax Appeal Board finds the best evidence of size of the subject dwelling is contained in the appellant's appraisal, which has a schematic diagram, dimensions, and calculations to support the estimated size.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted an appraisal estimating the subject property had a market value of \$640,000 as of January 1, 2019. The appraisal was prepared by George Archambault, a Certified Residential Real Estate Appraiser, and Carmen J. Smith, a Certified General Real Estate Appraiser. Smith is identified in the report as the supervisory appraiser. The intended use of the report was for a tax appeal and the fee simple property rights were appraised.

The appraisers developed the sales comparison approach using four comparable sales improved with two-story dwellings ranging in size from 3,373 to 4,327 square feet of living area. The homes range in age from 12 to 25 years old. Each comparable has a basement with three having finished area, central air conditioning, one or two fireplaces, and an attached three-car garage. The comparables have sites ranging in size from 10,890 to 16,400 square feet of land area and are located from .60 to 1.44 miles from the subject property. The sales occurred from September 2018 to November 2018 for prices ranging from \$589,900 to \$620,000 or from \$142.13 to \$183.76 per square foot of living area, including land. The appraisers adjusted the comparables for differences from the subject property resulting in adjusted prices ranging from \$637,000 to \$642,500. The appraisers arrived at an estimated market value of \$640,000. The appellant requested the subject's assessment be reduced to \$213,312 to reflect the appraised value.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$265,879. The subject's assessment reflects a market value of \$796,761 or \$206.74 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, improved with two-story dwellings of frame construction ranging in size from 3,740 to 3,861 square feet of living area. The homes were built from 2004 to 2013 and are located in the same subdivision as the subject property. Each property has a basement with two having finished area, central air conditioning, one fireplace, and an attached garage ranging in size from 628 to 750 square feet of building area. These properties are located from .08 to .19 miles from the subject property. The comparables sold from January 2018 to April 2019 for prices ranging from \$644,000 to \$758,515 or from \$172.10 to \$200.56 per square foot of living area, land included.

The board of review requested no change be made to the assessment.

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 burden of proof and a reduction in the subject's assessment is not warranted.

The appellant submitted an appraisal estimating the subject property had a market value of \$640,000 as of January 1, 2019. The board of review provided four comparables sales in support of the assessment. The Board finds the best evidence of market value to be the sales provided by the board of review as these properties are most similar to the subject in location within the subject's subdivision, as well as be similar in style, age and relative features. With respect to the sales provided by the board of review, three of the dwellings are slightly smaller than the subject property, each has no finished or less finished basement area than the subject property, and each has a smaller garage than the subject property. None of the comparables has an in-ground swimming pool as does the subject property as reported by the appellant's appraisers. The board of review comparables sold from January 2018 to April 2019 for prices ranging from \$644,000 to \$758,515 or from \$172.10 to \$200.56 per square foot of living area, land included. Three of the comparables sold for prices ranging from \$745,000 to \$758,515 or from \$192.96 to \$200.56 per square foot of living area, including land. The subject's assessment reflects a market value of \$796,761 or \$206.74 per square foot of living area, including land, which is slightly above the range established by the board of review comparable sales but justified considering the subject's larger dwelling size, larger garage, and greater finished basement area in relation to the board of review comparable sales. Additionally, the subject property has an in-ground swimming pool while the board of review comparables do not, suggesting an upward adjustment would be need to the board of review comparables to make them more equivalent to the subject property. Less weight is given the appraisal provided by the appellant as the sales used in the report were not as similar to the subject property in location as are the sales provided by the board of review. 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: August 24, 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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