



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

APPELLANT: Robert & Lisa Lewandowski Lvg Trust
DOCKET NO.: 19-00577.001-R-1
PARCEL NO.: 11-04-06-106-024-0000

The parties of record before the Property Tax Appeal Board are Robert and Lisa Lewandowski, Trustees, 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: \$20,882
IMPR.: \$80,110
TOTAL: \$100,992

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 is improved with a one-story dwelling of frame and brick construction containing 2,081 square feet of living area. The dwelling was built in 2000. Features of the home include a partial unfinished basement, central air conditioning, one fireplace and an attached garage with 400 square feet of building area. The property has a 12,902 square foot site and is located in Plainfield, Lockport Township, Will County.

The appellants' appeal is based on overvaluation. In support of this argument the appellants submitted evidence disclosing the subject property was purchased on April 19, 2016 for a price of \$246,000. The appellants identified the sellers as Joseph and Margaret Loboda and indicated the parties were not related. They also asserted the property was sold through a Realtor and was advertised in the Multiple Listing Service. To document the transaction the appellants submitted a copy of the settlement statement disclosing the total consideration of \$246,000. The appellants further asserted that the following items were included in the sale: a refrigerator, stove,

microwave, garage door opener, drapes, washer, and dryer. They valued these items at \$10,000. Based on this evidence the appellants requested the subject's assessment reflect a market value of \$236,000.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$100,992. The subject's assessment reflects a market value of \$302,643 or \$145.43 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. The comparables are located in the same subdivision as the subject property and are improved with one-story dwellings of frame construction ranging in size from 1,949 to 2,057 square feet of living area. The dwellings were built from 1998 to 2000. Each property has a partial basement, central air conditioning and an attached garage with either 400 or 420 square feet of building area. Two comparables each have one fireplace. These properties sold from April 2017 to June 2019 for prices ranging from \$278,000 to \$314,900 or from \$139.77 to \$159.93 per square foot of living area, including land.

In rebuttal, the township assessor indicated that the PTAX-203 Illinois Real Estate Transfer Declaration associated with the April 2016 sale of the subject property, a copy of which was submitted, had no deduction for personal property. The transfer declaration reported the net consideration for the real property was \$246,000. The board of review requested that no change be made to the assessment.

In rebuttal, the appellants contend board of review comparable #1 is not located in their section of the neighborhood and is a walk-out model that borders a lake. The appellants also contend that since the golf course, which the subject property apparently borders, has gone public they have had to put wire screens on windows and deck to minimize damage. They also contend that the subject has at least 10 golf ball holes in the siding this year. As a final point, the appellants provided a new listing and a new sale to support their overvaluation argument. The Board finds, however, that new listing and new sale are improper rebuttal evidence. Section 1910.66(c) of the rules of the Property Tax Appeal Board provides:

Rebuttal evidence shall not consist of new evidence such as an appraisal or newly discovered comparable properties. A party to the appeal shall be precluded from submitting its own case in chief in the guise of rebuttal evidence. (86 Ill.Admin.Code 1910.66(c)).

Pursuant to this rule, the Property Tax Appeal Board will give no consideration to the new comparables submitted by the appellants in rebuttal in determining the correct assessment of the subject property.

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

The Board gives less weight to the April 2016 purchase of the subject property as the transaction occurred approximately 32 months prior to the assessment date calling into question whether the purchase price is reflective of fair cash value as of January 1, 2019. Second, the board of review provided more current sales which are more indicative of market conditions as of the assessment date than the sale of the subject property. Third, the Board gives no weight to the appellants' argument that \$10,000 should be deducted from the purchase price to account for personal property that was part the April 2016 sale. The appellants' provided no foundation to establish the value of the purported personal property. Additionally, the PTAX-203 Illinois Real Estate Transfer Declaration associated with the April 2016 sale of the subject property had no deduction for personal property and reported the net consideration for the real property was \$246,000.

The Board finds the best evidence of market value in the record to be the four comparable sales submitted by the board of review. These comparables are similar to the subject in location, style, construction, age, and features. These properties also sold proximate in time to the assessment date at issue. The comparables sold for prices ranging from \$278,000 to \$314,900 or from \$139.77 to \$159.93 per square foot of living area, including land. The subject's assessment reflects a market value of \$302,643 or \$145.43 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 record 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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