



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

APPELLANT: Carol & Mark Danielson
DOCKET NO.: 19-00580.001-R-1
PARCEL NO.: 04-10-07-404-022-0000

The parties of record before the Property Tax Appeal Board are Carol & Mark Danielson, the appellants, by Jessica Hill-Magiera, Attorney at Law in Lake Zurich; 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: \$24,750
IMPR.: \$131,400
TOTAL: \$156,150

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 masonry exterior construction with 3,766 square feet of living area. The dwelling was constructed in 1995. Features of the home include a basement, central air conditioning, a fireplace, a 980 square foot garage, an inground swimming pool and a shed. The riverfront property has a 14.99 acre site and is located in Channahon, Channahon Township, Will County.

The appellants contend overvaluation as the basis of the appeal. In support of this argument the appellants submitted information on four comparable sales located within 0.98 of a mile from the subject property. The comparables are improved with two-story dwellings that range in size from 3,420 to 4,149 square feet of living area. The dwellings were built from 2004 to 2007. Each comparable has a basement and a garage ranging in size from 660 to 769 square feet of building area. Two comparables have central air conditioning and three comparables each have

a fireplace. The properties sold from September 2018 to August 2019 for prices ranging from \$308,000 to \$373,000 or from \$86.77 to \$104.39 per square foot of living area, land included. No information on the comparables site size, basement finish or other features was submitted by the appellants. Based on this evidence, the appellants requested the subject's assessment be reduced to \$117,058 which reflects a market value of \$351,209 or \$93.26 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 \$156,150. The subject's assessment reflects a market value of \$467,935 or \$124.25 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.

The board of review, through the Channahon Township Assessor's Office, submitted comments describing the subject as a custom built dwelling located on an approximately 13 acre site with frontage on the DuPage River. In contrast, it argued the appellants' comparable sales are located in an area described by the assessor as containing model homes with limited customization options and having a higher density location. The assessor's office commented that equity comparables were also submitted which it claimed provided support for the subject's assessment.

In support of its contention of the correct assessment the board of review submitted information on six comparable properties, three of which had sale information. Board of review comparables #4, #5 and #6 are equity comparables that are not responsive to the appellants' overvaluation argument. Therefore, these three comparables shall not be further analyzed.

Board of review comparables #1, #2 and #3 are located within one mile of the subject property, have sites that range in size from 0.43 to 5.42 acres of land area and are improved with two-story dwellings of frame exterior construction that range in size from 3,141 to 3,748 square feet of living area. The homes were built from 1989 to 2008. Each comparable has an unfinished basement, central air conditioning, one or two fireplaces and a garage ranging in size from 552 to 815 square feet of building area. The properties sold from July 2016 to February 2019 for prices of \$415,000 and \$520,000 or from \$131.41 to \$138.79 per square foot of living area, land included. Based on this evidence, the board of review requested the subject's assessment be confirmed.

In rebuttal, the appellants' attorney submitted comments indicating factors other than location in the subject's subdivision were considered when selecting comparable properties. The attorney critiqued the board of review's comparables stating they are not comparable to the subject based on sale date, proximity to the subject and/or dissimilar dwelling size. The attorney submitted a map which indicated the board of review comparables #1, #2 and #3 were located 2.49 miles, 3.01 miles or 0.15 miles from 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 this burden of proof was not met and a reduction in the subject's assessment is not warranted.

The parties submitted seven comparable sales for the Board's consideration. The Board gave less weight to the appellants' comparables due to the lack information on site sizes, which is relevant to the overvaluation argument, particularly given the subject's 14.99 acre site size. The Board also gave less weight to board of review comparables #1 and #2 which are located more than two miles from the subject, based on rebuttal evidence submitted by the appellants and/or sold in 2016 more remote in time to the January 1, 2019 assessment date at issue.

On this limited record, the Board finds the best evidence of market value to be board of review comparable #3 which is most similar to the subject in its riverfront location, age and site size. This comparable sold in February 2019 for \$415,000 or \$131.41 per square foot of living area, including land. The subject's assessment reflects a market value of \$467,935 or \$124.25 per square foot of living area, including land, which is above the best comparable sale in this record on an overall value basis and below on a per square foot basis. The subject's substantially larger site size, somewhat newer construction age, larger garage, larger dwelling size and inground swimming pool feature, when compared to the best comparable sale appears to support a value above the only comparable property located on acreage and having location similar to the subject. The subject's lower per square foot assessment compared to the best comparable sale in the record is logical given its larger dwelling size. Therefore, after considering adjustments to the best comparable 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: October 19, 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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