



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

APPELLANT: Roy R. McGuire
DOCKET NO.: 19-00581.001-R-1
PARCEL NO.: 04-10-07-103-030-0000

The parties of record before the Property Tax Appeal Board are Roy R. McGuire, the appellant, 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: \$21,000
IMPR.: \$93,300
TOTAL: \$114,300

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 2,276 square feet of living area. The dwelling was constructed in 1990. Features of the home include an unfinished full walk-out basement, central air conditioning, a fireplace and a 484 square foot attached garage. The property has a 21,000 square foot site with channel access to a lake and is located in Minooka, Channahon Township, Will County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on seven comparable sales located within 0.82 of a mile from the subject property. The comparables have sites that range in size from approximately 2,392 to 22,451 square feet of land area and are improved with two-story dwellings that range in size from 2,192 to 2,434 square feet of living area.¹ The dwellings were built from 1980 to 2005.

¹ Site sizes for the appellant's comparables were obtained from information found in PTAX-203 Real Estate Transfer Declaration documents and a Multiple Listing Service sheet which were submitted in rebuttal.

Each comparable has a full basement, central air conditioning and a garage ranging in size from 441 to 552 square feet of building area. Four comparables each have one fireplace. The properties sold from April 2018 to March 2019 for prices ranging from \$235,000 to \$307,500 or from \$97.43 to \$126.34 per square foot of living area, land included. Based on this evidence, the appellant requested the subject's assessment be reduced to \$88,062 which reflects a market value of \$264,212 or \$116.09 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 \$114,300. The subject's assessment reflects a market value of \$342,523 or \$150.49 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 six comparable sales and six equity comparables. Since the six equity comparables are not responsive to the overvaluation argument, these properties will not be further analyzed.

The six comparable sales are located less than a mile from the subject property, three of which are located in the subject's Bonita Vista Channel neighborhood and three are located in the Bonita Vista Lake A neighborhood. The comparables have sites that range in size from 21,000 to 23,350 square feet of land area and are improved with two-story dwellings of frame or masonry exterior construction that range in size from 1,930 to 2,724 square feet of living area. The homes were built from 1990 to 1999. Each comparable has an unfinished full walk-out basement, central air conditioning, one to three fireplaces and an attached garage ranging in size from 567 to 810 square feet of building area. The properties sold from April 2016 to September 2019 for prices ranging from \$325,000 to \$440,000 or from \$145.12 to \$170.32 per square foot of living area, land included.

The board of review, through the Channahon Township Assessor, submitted written comments, property record cards and an unlabeled aerial map. Comment from the township assessor erroneously claimed that the appellant "did not provide any sales" in their evidence. The assessor argued that the appellant's comparables were "from a neighborhood of cookie cutter homes" which did not have access to a lake. The assessor stated that equity comparables were being submitted as further support for the subject's assessment. The aerial map appears to include the subject's street name, however, location of the subject or comparables was absent from the map. Based on this evidence, the board of review requested the subject's assessment be confirmed.

In rebuttal, the appellant's attorney submitted copies of PTAX-203 Real Estate Transfer Declarations for the appellant's comparables #1 through #6 and the Multiple Listing Service (MLS) sheet on comparable #7 in response to the board of review's claim that the comparable properties did not represent recent sales. The attorney argued that the board of review had no supporting documentation in response to its claim that the appellant's comparable sales were "cookie cutter homes." The attorney then critiqued three of the board of review's comparables stating comparables #1 and #2 were 2016 and 2017 sales that were too remote in time to establish market value as of the January 1, 2019 assessment date while board of review

comparable #3 was an acceptable property that supported a reduction, based on sale price per square foot.

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

The parties submitted 13 comparable sales for the Board's consideration. The Board gave less weight to the appellant's comparables #1 and #3 through #7 which differ from the subject in age and/or location outside of the subject's city. The Board also gave less weight to the board of review comparables #1, #2, #4 and #5 which sold less proximate in time to the January 1, 2019 assessment date and/or were dissimilar to the subject in dwelling size.

The Board finds the best evidence of market value to be the remaining comparables which are more similar to the subject in location, age, dwelling size and some features. These comparables sold from July 2018 to February 2019 for prices ranging from \$265,500 to \$415,000 or from \$112.03 to \$169.25 per square foot of living area, including land. The subject's assessment reflects a market value of \$342,523 or \$150.49 per square foot of living area, including land, which falls within the range established by the best comparable sales in this record. After considering adjustments to the comparables 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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