



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

APPELLANT: Harold & Nancy Miller
DOCKET NO.: 19-00582.001-R-1
PARCEL NO.: 05-06-21-101-009-0000

The parties of record before the Property Tax Appeal Board are Harold and Nancy Miller, the appellants, by attorney Jessica Hill-Magiera 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 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: \$22,640
IMPR.: \$137,360
TOTAL: \$160,000

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 part two-story and part one-story dwelling of masonry exterior construction containing 4,077 square feet of living area. The dwelling was built in 1994. Features of the home include a full walk-out basement, central air conditioning, two fireplaces, and a garage with 750 square feet of building area. The property has a .61-acre site and is located in Shorewood, Troy Township, Will County.

The appellants' appeal is based on overvaluation. In support of this argument the appellants submitted information on five comparable sales composed of two-story dwellings ranging in size from 3,543 to 4,546 square feet of living area. The homes were built from 1997 to 2007. Each comparable has a full basement, central air conditioning, and a garage ranging in size from 726 to 860 square feet of building area. Three comparables each have one fireplace. The comparables are located from .31 to 1.00 mile from the subject property. The sales occurred

from April 2018 to September 2019 for prices ranging from \$365,000 to \$396,000 or from \$83.59 to \$111.77 per square foot of living area, including land. Based on this evidence, the appellants requested the subject's assessment be reduced to \$132,016.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$166,740. The subject's assessment reflects a market value of \$499,670 or \$122.56 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, identified by the township assessor, located in the subject's neighborhood on sites ranging in size from .43 to 1.44 acres. The comparables are improved with part two-story and part one-story dwellings of masonry or frame and masonry construction ranging in size from 3,298 to 4,869 square feet of living area. The dwellings were built from 1993 to 2004. Each comparable has a full walk-out basement with two having finished area, central air conditioning, one or two fireplaces, and an attached garage ranging in size from 861 to 1,300 square feet of building area. These properties sold from February 2016 to May 2019 for prices ranging from \$405,000 to \$730,000 or from \$116.80 to \$149.93 per square foot of living area, including land.

In a written narrative, the township explained the subject property is located in the prestigious neighborhood of The Manors, which is alongside the DuPage River with many mature trees and no threat of flooding due to their elevations. The homes are custom built with building requirements in the neighborhood that include shake shingle roofing, brick/stone fronts, size requirements, and other restrictions. The township assessor explained that the comparables selected on behalf of the board of review are within the subject's neighborhood, with the same quality grade, all have walkout basements, shake shingle roofing, and other like amenities.

In rebuttal the township assessor indicated that only appellants' comparables #1 and #5 are custom built homes but located in a different neighborhood that are not subject to the high-quality standards as the subject neighborhood. According to the assessor, the remaining comparables used by the appellants were built by track home builders and do not carry the same quality of construction as the subject property.

The board of review requested that no change be made to the subject's assessment.

In rebuttal, appellants' counsel contends the comparable sales submitted on behalf of the board of review are not comparable due to dates of sale and/or differences from the subject in size.

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 evidence in the record supports a reduction in the subject's assessment.

The record contains eight sales submitted by the parties to support their respective positions. The comparables provided by the board of review are most similar to the subject in location, quality of construction, and building requirements. However, board of review comparables #1 and #2 sold in 2016, which is not particularly proximate in time to the assessment date, and board of a comparable #3 is significantly larger in dwelling size and land area than the subject property. Additionally, board of review comparables #2 and #3 have finished basement area whereas the subject has an unfinished basement, and each board of review comparable has a larger garage than the subject, suggesting downward adjustments would be needed to make the comparables more equivalent to the subject property. The record also indicates the appellants' comparables are located in inferior neighborhoods relative to the subject property and/or are of inferior construction quality relative to the subject dwelling. The record further indicates that appellants' comparables #1 and #5 are custom built homes like the subject property. Considering these factors, the Board gives most weight to appellants' comparables #1 and #5 as well as the board of review comparables, considering that downward adjustments are appropriate to board of review comparables #2 and #3. These five comparables have unit prices ranging from \$100.33 to \$149.93 per square foot of living area, including land. Only two comparables have unit prices greater than the market value reflected by the subject's assessment of \$122.56 per square foot of living area, including land, and these comparables require downward adjustments. Based on this record the Board finds a reduction in the subject's assessment is appropriate.

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

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