



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

APPELLANT: Phillip & Marguerite Marchio
DOCKET NO.: 19-00583.001-R-1
PARCEL NO.: 05-06-11-107-005-0000

The parties of record before the Property Tax Appeal Board are Phillip & Marguerite Marchio, 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: \$21,800
IMPR.: \$73,750
TOTAL: \$95,550

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 one-story dwelling of frame exterior construction with 2,110 square feet of living area. The dwelling was constructed in 2001. Features of the home include an unfinished basement, central air conditioning, a fireplace and a 635 square foot garage. The property has a 21,800 square foot site and is located in Joliet, Troy Township, Will County.

The appellants contend overvaluation as the basis of the appeal. In support of this argument the appellants submitted information on five comparable sales located within 0.87 of a mile from the subject property. The comparable sites are improved with one-story dwellings that range in size from 1,970 to 2,108 square feet of living area.¹ The dwellings were built from 1992 to 1994. Each comparable has a full or partial basement, central air conditioning, one fireplace and a garage ranging in size from 418 to 484 square feet of building area. The appellants' grid analysis

¹ No data concerning land sizes of the comparables was submitted in the evidence.

excluded information on basement finished area for the comparables. The properties sold from April 2018 to June 2019 for prices ranging from \$185,000 to \$250,000 or from \$90.51 to \$119.40 per square foot of living area, land included. Based on this evidence, the appellants requested the subject's assessment be reduced to \$83,404 which reflects a market value of \$250,237 or \$118.60 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 \$95,550. The subject's assessment reflects a market value of \$286,335 or \$135.70 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 five comparable properties, two of which had 2017 sale dates. Comparables #3, #4 and #5 sold from 2001 to 2010, which is too remote in time to reflect market value as of the January 1, 2019 assessment date at issue. Therefore, these three comparables will not be further analyzed.

Board of review comparables #1 and #2 are located less than a mile from the subject property. The comparables have sites with 21,800 or 24,150 square feet of land area and are improved with one-story dwellings of frame or frame and masonry exterior construction that have 2,391 or 3,167 square feet of living area. The homes were built in 2003 or 2007. Each comparable has a full unfinished basement, central air conditioning, one or two fireplaces and a garage with 766 or 892 square feet of building area. Comparable #2 also features an inground swimming pool. The properties sold in May and November 2017 for prices of \$340,000 and \$525,000 or for \$142.20 and \$165.77 per square foot of living area, land included, respectively.

The board of review, through the Troy Township Assessor, submitted written comments describing the subject's subdivision and critiquing the appellants' comparables. The township assessor argued the subject's Wooded Creek neighborhood imposes strict building requirements, that all of the custom built homes are of very good quality, are located on sites with a minimum lot size of half an acre and were constructed beginning in early 2000 or later. In contrast, the appellants' comparables are located in the Country Glen Estates neighborhood which has lower quality construction requirements, sites of approximately 10,000 square feet and have construction dates in early to mid- 1990's.

The board of review indicated that three properties from the subject's neighborhood were submitted in support of the subject's assessment, arguing that the subject's per square foot assessment is below the range of comparables submitted by the board of review. Based on this evidence, the board of review requested the subject's assessment be confirmed.

In rebuttal, the appellants' attorney indicated that while comparable sales in the subject's neighborhood would be preferable, other factors were taken into consideration when selecting comparable properties which included location within one mile from the subject and sale dates within one year of the January 1, 2019 assessment date at issue. The attorney questioned the board of review's claim that the subject's neighborhood was of superior quality, arguing that no

evidence was submitted in support of this claim. The attorney critiqued the board of review's comparables, stating each was not a comparable property based on their older sale dates.

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

The parties submitted seven comparable sales for the Board's consideration as three properties had substantially older sale dates and were not analyzed by the Board. The Board gave less weight to the appellants' comparables #2 through #5 which have partial basements compared to the subject's full basement.

The Board finds the best evidence of market value to be the appellants' comparable #1 along with board of review comparables #1 and #2 which are more similar to the subject in location, dwelling size and some features. Two of these three comparables have somewhat older sale dates in 2017, however, these properties are located in the subject's subdivision and deemed relevant given the evidence presented by the board of review with respect to building requirements and site sizes in the subject's Wooded Creek neighborhood. These comparables sold from May 2017 to June 2019 for prices ranging from \$250,000 to \$525,000 or from \$118.60 to \$165.77 per square foot of living area, including land. The subject's assessment reflects a market value of \$286,335 or \$135.70 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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