



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

APPELLANT: Michael & Georgiana Lemmons  
DOCKET NO.: 19-00584.001-R-1  
PARCEL NO.: 19-09-31-110-010-0000

The parties of record before the Property Tax Appeal Board are Michael & Georgiana Lemmons, 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 **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:** \$47,328  
**IMPR.:** \$146,322  
**TOTAL:** \$193,650

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 mixed-story dwelling of brick exterior construction with 4,002 square feet of living area.<sup>1</sup> The dwelling was constructed in 2002 and is approximately 17 years old. Features of the home include an unfinished basement, central air conditioning and a 959 square foot garage. The property has a 20,900 square foot site and is located in Frankfort, Frankfort 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 0.98 of a mile from the subject property, one of which is located in the same neighborhood as the subject property. The comparables sites are improved with 1.5-story to more than 2-story dwellings that range in size

---

<sup>1</sup> The subject's design is described as "50 Newer Mixed Story" or "50 Newer 1-1/2&2 STY."

from 3,724 to 4,284 square feet of living area.<sup>2</sup> The dwellings were built from 2000 to 2005. Each comparable has an unfinished basement, a fireplace and a garage.<sup>3</sup> The properties sold from May 2018 to May 2019 for prices ranging from \$410,000 to \$565,000 or from \$110.10 to \$136.91 per square foot of living area, land included. Based on this evidence, the appellants requested the subject's assessment be reduced to \$164,127 which reflects a market value of \$492,430 or \$123.05 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 \$225,765. The subject's assessment reflects a market value of \$676,551 or \$169.05 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 Frankfort Township Assessor, submitted comments arguing the appellants' comparables are not located in the subject's subdivision and are a different style from the subject.

In support of its contention of the correct assessment the board of review submitted information on four comparable properties, two of which sold. Since comparables #2 and #4 are not responsive to the overvaluation argument, these two comparable properties will not be further analyzed.

Comparables #1 and #3 are located within 0.21 of a mile from the subject and in the same assessment neighborhood code as the subject property. These two comparable sales have sites with 17,916 and 18,321 square feet of land area and are improved with mixed-story dwellings of brick exterior construction that have 3,288 or 4,339 square feet of living area. The homes were built in 2002 and 2004. Both comparables have unfinished basements, central air conditioning and a garage with 825 or 870 square feet of building area. The properties sold in July 2018 and March 2016 for prices of \$530,000 and \$645,000 or for \$161.00 and \$148.00 per square foot of living area, land included, respectively. Based on this evidence, the board of review requested the subject's assessment be confirmed.

In rebuttal, the appellants' attorney noted that its comparable sales were located within one mile of the subject property and had sold within one year of the January 1, 2019 assessment date at issue. The attorney critiqued the board of review's comparable sales stating they should be given little weight due to lack of current sale dates, lack of sale information or dissimilar dwelling 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

---

<sup>2</sup> No data concerning land sizes of the comparables was submitted in the evidence. The appellants' comparables #2 through #5 are described as "61 Newer 2/2+STY" dwellings.

<sup>3</sup> The appellants' grid analysis reported basement and garage square footage as identical or nearly identical figures. Absent supporting documentation, the PTAB is not able to determine basement or garage sizes for the appellants' comparable properties.

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 met this burden of proof and a reduction in the subject's assessment is warranted.

The parties submitted seven comparable sales for the Board's consideration as only two of the board of review's comparable properties had sold. The Board gave less weight to board of review comparable #3 due to its 2016 sale date which is less proximate in time to the January 1, 2019 assessment date at issue than other comparables in the record.

The Board finds the best evidence of market value to be the remaining comparables which have varying degrees of similarity to the subject, but each sold proximate in time to the assessment date at issue. These comparables sold from May 2018 to May 2019 for prices ranging from \$410,000 to \$565,000 or from \$110.10 to \$161.00 per square foot of living area, including land. The subject's assessment reflects a market value of \$676,551 or \$169.05 per square foot of living area, including land, which falls above 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 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

State of Illinois  
Property Tax Appeal Board  
William G. Stratton Building, Room 402  
401 South Spring Street  
Springfield, IL 62706-4001

APPELLANT

Michael & Georgiana Lemmons, by attorney:  
Jessica Hill-Magiera  
Attorney at Law  
790 Harvest Drive  
Lake Zurich, IL 60047

COUNTY

Will County Board of Review  
Will County Office Building  
302 N. Chicago Street  
Joliet, IL 60432