



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

APPELLANT: Lodrigo & Maria Ganal
DOCKET NO.: 19-00588.001-R-1
PARCEL NO.: 14-12-18-402-013-0000

The parties of record before the Property Tax Appeal Board are Lodrigo & Maria Ganal, 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: \$19,250
IMPR.: \$79,074
TOTAL: \$98,324

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 frame exterior construction with 2,784 square feet of living area.¹ The dwelling was constructed in 2006. Features of the home include a full basement, central air conditioning, a three-garage with 739 square feet of building area. The property has an 11,957 square foot site and is located in Manhattan, Manhattan Township, Will County.

The appellants contend overvaluation as the basis of the appeal. In support of this argument the appellants submitted information on six comparable sales located from .57 to .71 of a mile from the subject property. The comparables are improved with two-story dwellings that range in size from 2,539 to 3,041 square feet of living area. The appellants did not disclose the exterior

¹ The Board finds the best evidence of the description of the subject property is found in the subject's property record card submitted by the board of review.

construction of the dwellings or the site sizes of the comparables. The dwellings were built in either 2003 or 2005. One comparable has a crawl space foundation and five comparables have basements. Each comparable has central air conditioning and a garage that ranges in size from 394 to 912 square feet of building area. Two comparables have one fireplace each. The properties sold from April 2018 to November 2019 for prices ranging from \$235,000 to \$270,000 or from \$77.66 to \$102.27 per square foot of living area, including land. Based on this evidence, the appellants requested the subject's assessment be reduced to \$88,168, which would reflect a market value of \$264,530 or \$95.02 per square foot of living area, when using the statutory level of assessment of 33.33%.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$102,650. The subject's assessment reflects a market value of \$307,612 or \$110.49 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 response to the appeal the board of review submitted a memorandum prepared by the Manhattan Township Assessor critiquing the appellants' comparables. The assessor noted that five of the appellants comparable properties were constructed by Kennedy Builders known for building inexpensive large box type, architectural construction design. The assessor provided photographs of four of the appellants comparables in support of this claim.

In support of its contention of the correct assessment of the subject property, the board of review, through the township assessor, submitted a grid analysis and property record cards of the subject and four comparable sales. The assessor noted that each of the comparables have a three-car garage and the dwellings are custom built by Distinctive Homes. The proximity of the comparables in relation to the subject was not disclosed. The comparables have sites that range in size from 8,964 to 17,877 square feet of land area and are improved with two-story or part two-story and part one-story dwellings of frame or frame and masonry exterior construction ranging in size from 2,541 to 2,955 square feet of living area. Each comparable has a full or partial basement, central air conditioning and a garage that ranges in size from 645 to 776 square feet of building area. Three comparables have one fireplace each. The properties sold from May 2018 to May 2019 for prices ranging from \$289,900 to \$327,500 or from \$108.05 to \$114.09 per square foot of living area, including land. Based on this evidence, the board of review requested confirmation of the subject's assessment.

In written rebuttal, counsel for the appellants argued that the board of review alleges that some of the appellants' comparable sales were built inexpensively but provides no proof thereof. Counsel critiqued the board of review comparables and asserted that board of review comparables #1 and #2 are different style homes and board of review comparable #3 is located over 1.5 miles from the subject. Counsel provided a map depicting the location of each of the parties' comparables in relation to the subject. Counsel noted that board of review comparable #3 is an acceptable comparable. In a rebuttal grid analysis, counsel reiterated that the appellants' comparables #1, #3, #4, #5 and #6, along with board of review comparable sale #3 are the best comparable sales in the record and contended the subject's assessment should be reduced.

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

The record contains ten suggested comparable sales for the Board's consideration. The Board gives less weight to appellants' comparable #2 as its dwelling has a dissimilar crawl space foundation when compared to the subject dwelling which has a full basement. The Board gives reduced weight to board of review comparable #4 due to its distant location from the subject being more than 1 mile away.

The Board finds the best evidence of market value in the record to be the appellants' comparables #1, #3, #4, #5 and #6, along with board of review comparables #1, #2 and #3. These comparables are relatively similar to the subject in location, dwelling size, age and features. They sold from April 2018 to November 2019 for prices ranging from \$235,000 to \$290,000 or from \$77.66 to \$114.09 per square foot of living area, including land. The subject's assessment reflects an estimated market value of \$307,612 or \$110.49 per square foot of living area, including land, which is above the range established by the best comparable sales in the record in terms of overall market value but within the range of these comparables on a price per square foot basis. After considering adjustments to the comparables for differences from the subject, the Board finds the subject's estimated market value as reflected by its assessment is excessive and a reduction in the subject's assessment is warranted.

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: September 21, 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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