



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

APPELLANT: Dean Gaffney
DOCKET NO.: 19-00594.001-R-1
PARCEL NO.: 23-15-05-201-050-0000

The parties of record before the Property Tax Appeal Board are Dean Gaffney, 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: \$6,731
IMPR.: \$23,491
TOTAL: \$30,222

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 1.5-story dwelling of frame exterior construction with 1,350 square feet of living area.¹ The dwelling was constructed in 1900. Features of the home include a full basement and two attached garages with 893 and 809 square feet of building area. The property has a 9,375 square foot site and is located in Steger, Crete Township, Will County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on six comparable sales located from .14 to .56 of a mile from the subject property, two of which are located within the same neighborhood as the subject property. The appellant did not provide the site sizes of the comparables. The comparables are improved with 1.5-story dwellings ranging in size from 1,176 to 1,374 square feet of living area. Five of the comparables have full basements and five of the comparables have central air

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

conditioning. The comparables sold from October 2018 to June 2019 for prices ranging from \$26,000 to \$83,000 or from \$20.12 to \$60.94 per square foot of living area, including land. Based on this evidence, the appellant requested that the subject's assessment be reduced to \$19,305, which would reflect a market value of \$57,921 or \$42.90 per square foot of living area, including land, 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 \$30,222. The subject's assessment reflects a market value of \$90,566 or \$67.09 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, through the township assessor, submitted information on two comparable sales located within .3 of mile from the subject property and within the subject's neighborhood. The comparables have sites with 3,125 and 6,294 square feet of land area and are improved with 1.5-story dwellings of frame exterior construction with 1,557 and 1,385 square feet of living area, respectively. Comparable #1 was built in 1914. No dwelling age was provided for comparable #2. One comparable has a basement, one comparable has central air conditioning and each comparable has a detached garage with 528 and 649 square feet of building area, respectively. The assessor reported that properties sold in January 2016 and June 2018 for prices of \$80,000 and \$110,000 or for \$51.38 and \$79.42 per square foot of living area, including land, respectively. As part of the submission, the assessor provided copies of the PTAX-230 Real Estate Transfer Declarations associated with each of its comparable sales.² In a memo, the assessor asserted that after adjustments to these comparables for differences from the subject in amenities and number of garages results in adjusted sales prices of \$56.24 and \$78.08 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 appellant critiqued the board of review comparables. Counsel asserted that the 2015 sale of board of review comparable is too remote in time to establish market value as of January 1, 2019 and board of review comparable #2 is not comparable as this property's age is unknown and it has no basement. In a rebuttal grid analysis, counsel reiterated that the appellant's comparable sales #1, #3, #4, #5 and #6, are the best comparable sales in the record and contended the subject's assessment should be reduced.

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

² The real estate transfer declaration associated with the sale of board of review comparable #1 disclosed the sale occurred in December 2015 and the transfer was for multiple parcels.

The parties submitted eight suggested comparable sales to support their respective positions before the Property Tax Appeal Board. The Board gives less weight to appellant's comparable #2 as the dwelling is newer in age and does not have a basement when compared to the subject dwelling. The Board gives reduced weight to the two comparables submitted by the board of review comp, as the 2015 sale of board of review comparable #1 was for multiple parcels and the sale is dated and less likely to be indicative of the subject's market value as of the January 1, 2019 assessment date; and board of review comparable #2 does not have a basement as does the subject, along with the fact that no dwelling age was provided for this comparable to allow the Board to make a meaningful comparative analysis of this property when compared to the subject.

The Board finds the best evidence of market value to be appellant's comparable sales #1, #3, #4, #5 and #6. Despite that the appellant did not provide the site sizes of his comparables and none of these comparable dwellings have two attached garages as does the subject, these comparables are relatively similar to the subject in location, dwelling size and design. The comparables sold from October 2018 to June 2019 for prices ranging from \$26,000 to \$83,000 or from \$20.12 to \$60.94 per square foot of living area, including land. The subject's assessment reflects a market value of \$90,566 or \$67.09 per square foot of living area, including land, which is above the range established by the best comparable sales in this record. However, the Board finds the subject's higher market value appears to be justified given its superior number of garages. After considering adjustments to the comparables for differences from the subject, the Board finds the subject's assessment is supported. Based on this evidence 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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