



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

APPELLANT: Melissa Williams & Mark Sheahan  
DOCKET NO.: 19-00596.001-R-1  
PARCEL NO.: 23-16-07-407-010-0000

The parties of record before the Property Tax Appeal Board are Melissa Williams & Mark Sheahan, 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:** \$15,010  
**IMPR.:** \$73,400  
**TOTAL:** \$88,410

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 brick exterior construction with 2,947 square feet of living area.<sup>1</sup> The dwelling was constructed in 1992. Features of the home include a full basement, central air conditioning, a fireplace and a 674 square foot garage. The property is located in Crete, Crete Township, Will County.

The appellants contend overvaluation as the basis of the appeal. In support of this argument the appellants submitted information on eight comparable sales located within the subject's neighborhood and from .06 to .89 of a mile from the subject property. The comparables are improved with two-story dwellings that range in size from 2,528 to 3,185 square feet of living area. The appellants did not provide the exterior construction of the comparables. The dwellings

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<sup>1</sup> 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.

were built from 1982 to 1996. One comparable has a crawl space foundation and seven comparables have basements. Each comparable has central air conditioning, one fireplace and a garage that ranges in size from 453 to 746 square feet of building area. The properties sold from February 2018 to November 2019 for prices ranging from \$73,500 to \$275,000 or from \$29.07 to \$88.54 per square foot of living area, including land. Based on this evidence, the appellants requested the subject's assessment be reduced to \$55,228.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$95,207. The subject's assessment reflects a market value of \$285,307 or \$96.81 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 of the subject property, the board of review, through the township assessor, submitted a memorandum, property record cards of the subject and four comparable sales, as well as copies of the PTAX-203 Illinois Real Estate Transfer Declarations associated with each comparable sale. The comparables are located within the same neighborhood code as the subject property. Board of review comparable #4 is the same property as the appellant's comparable #2. The comparables are improved with two-story dwellings of brick or frame and brick exterior construction ranging in size from 2,309 to 2,955 square feet of living area. The property record cards depict three comparables each have a basement. No foundation description was found in the property record card of comparable #2. Each comparable has central air conditioning, one fireplace and a garage that ranges in size from 495 to 926 square feet of building area. The properties sold from September 2017 to May 2019 for prices ranging from \$205,000 to \$310,000 or from \$69.37 to \$106.16 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 did not dispute or even comment on any of the comparables submitted by the appellants, which should serve as an admission that the appellants' comparable sales are valid and should be considered in determining a fair market value. Counsel critiqued the board of review comparables and asserted that the 2017 sale of board of review comparable #1 is too remote in time to establish market value as of January 1, 2019 and the property is 19% smaller than the subject. Counsel also asserted that board of review comparable #2 is 12% smaller than the subject and has no basement. Counsel noted that board of review comparable #3 is an acceptable sale and that board of review comparable sale #4 is the same as appellants' comparable sale #2. In a rebuttal grid analysis, counsel reiterated that the appellants' comparables #1, #2, #3, #4 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 11 suggested comparable sales for the Board's consideration, as one comparable was common to both parties. The Board gives less weight to appellants' comparable #7 as it appears to be an outlier with a sale price of \$73,500 or \$29.07 per square foot of living area, including land, when compared to the other sales in the record. The Board also gives less weight to appellants' comparables #3 and #8, as well as board of review comparables #1 and #2 which differ from the subject in age or foundation type. Furthermore, the sale of board of review comparable #1 occurred in 2017, which is dated and less likely to reflect the subject's market value as of the January 1, 2019 assessment date.

The Board finds the best evidence of market value in the record to be the appellants' comparables #1, #2, #4, #5 and #6, which includes the parties' common comparable, along with board of review comparable #3. These comparables are relatively similar to the subject in location, dwelling size, design, age and features. They sold from February 2018 to November 2019 for prices ranging from \$139,500 to \$310,000 or from \$44.30 to \$106.16 per square foot of living area, including land. The subject's assessment reflects an estimated market value of \$285,307 or \$96.81 per square foot of living area, including land, which is within the range established by the best comparable sales in the record. However, the Board finds the subject's estimated market value is above five of the six best comparable sales in the record. Therefore, 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.



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Chairman



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Member

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Member



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Member



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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: July 20, 2021



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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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