



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

APPELLANT: Jeffrey & Janice McCombs  
DOCKET NO.: 19-00599.001-R-1  
PARCEL NO.: 12-02-06-204-009-0000

The parties of record before the Property Tax Appeal Board are Jeffrey & Janice McCombs, 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:** \$30,250  
**IMPR.:** \$97,573  
**TOTAL:** \$127,823

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 part two-story and part one-story dwelling of frame construction with 1,968 square feet of living area.<sup>1</sup> The dwelling was constructed in 1987. Features of the home include a partial basement, central air conditioning, a fireplace and a two-car garage. The property has a 7,360 square foot site and is located in Naperville, DuPage 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 .03 to .53 of a mile from the subject property, three of which are located within the same assessment neighborhood as the subject. The comparables are improved with two-story dwellings ranging in size from 2,080 to

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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 provided by the board of review.

2,404 square feet of living area. Each comparable has a partial basement, three comparables have central air conditioning and a fireplace, and each comparable has a two-car garage that ranges in size from 435 to 548 square feet of building area. The comparables sold from March 2018 to June 2019 for prices ranging from \$290,000 to \$416,000 or from \$139.42 to \$181.11 per square foot of living area, including land. Based on this evidence, the appellants requested that the subject's total assessment be reduced to \$110,578. The requested assessment would reflect a total market value of \$331,767 or \$168.58 per square foot of living area, including land, when using the statutory level of assessment 33.33%.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$127,823. The subject's assessment reflects a market value of \$383,048 or \$194.64 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 a memorandum critiquing appellants' comparables #1, #2 and #6, along with a grid analysis and property record cards of the subject and three comparable sales located within the same assessment neighborhood as the subject. These comparables are duplicates of the appellants' comparables #3, #4 and #5, which were previously described. However, the board of review reported that the comparables are part two-story and part one-story dwellings with frame or frame and face brick exterior construction with finished basements. The board of review also provided real estate transfer declarations associated with the sales of these comparables. Based on this evidence, the board of review requested confirmation of the subject's assessment.

In written rebuttal, counsel for the appellants noted that the board of review comparables are duplicates of the appellants comparables #3, #4 and #5. In a rebuttal grid analysis, counsel reiterated that the appellants' comparable sales #3, #4 and #5, 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 did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The record contains a total of six comparable sales for the Board's consideration, as three sales were submitted by both parties. The Board gives less weight to the appellants' comparable sales #1, #2 and #6 as they are located outside of the subject's neighborhood, the dwellings are slightly older in age than the subject dwelling and none have central air conditioning, like the subject. The Board finds the parties' common comparables are more similar to the subject in location, design, age and most features. However, all of these comparables are considerably larger than the subject. Nevertheless, the best comparable sales occurred from March 2018 to June 2019 for prices ranging from \$406,000 to \$416,000 or from \$173.70 to \$181.11 per square foot of living

area, including land. The subject's assessment reflects a market value of \$383,048 or \$194.64 per square foot of living area, including land, which falls below the overall market value range established by the best comparable sales in this record but above the range on a price per square foot basis. However, after considering adjustments to the best comparables for differences when compared to the subject, such as their larger sizes, the Board finds the subject's assessment is supported. Accepted real estate valuation theory provides, all other factors being equal, as the size of a property increases, its per unit value decreases. Likewise, as the size of a property decreases, its per unit value increases. Based on this analysis, the Board finds the subject's higher per square foot value is justified given its smaller size. 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.



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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: October 19, 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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