



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

APPELLANT: Todd Maher
DOCKET NO.: 19-00600.001-R-1
PARCEL NO.: 12-02-32-211-012-0000

The parties of record before the Property Tax Appeal Board are Todd Maher, 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: \$19,801
IMPR.: \$73,876
TOTAL: \$93,677

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 two-story custom dwelling of vinyl siding exterior construction with 2,140 square feet of living area. The dwelling was constructed in 2005. Features of the home include a full basement, central air conditioning, a fireplace and a 430 square foot garage. The property has an 8,460 square foot site and is located in Romeoville, DuPage Township, Will County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument, the appellant submitted information on seven comparable sales located from .13 to .37 of a mile from the subject property, two of which are within the subject's neighborhood. The comparables are improved with two-story dwellings ranging in size from 1,720 to 2,169 square feet of living area. The dwellings were built from 1998 to 2010. Each comparable has a basement, one with a lookout design and two with walkout designs. Five comparables have central air conditioning, four comparables each have a fireplace and each comparable has a two-car garage with either

400 or 520 square feet of building area. The appellant did not disclose the site size, exterior construction or basement finish, if any, of the comparables. The properties sold from May 2018 to July 2019 for prices ranging from \$225,000 to \$270,000 or from \$110.84 to \$140.70 per square foot of living area, including land. Based on this evidence, the appellant requested that the subject's assessment be reduced to \$75,646, which would reflect a market value of \$226,961 or \$106.06 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 \$93,677. The subject's assessment reflects a market value of \$280,722 or \$131.18 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 comments critiquing the appellant's submission. The board of review argued that the appellant's comparables #3, #4, #5, #6 and #7 are all duplex townhomes, not single-family homes like the subject, which was unrefuted by the appellant. The board of review contends these sales should not be considered. The board of review noted that appellant's comparable sales #1 and #2 are valid sales.

In support of its contention of the correct assessment, the board of review submitted information on five comparable sales located within the subject's neighborhood and within .26 of a mile from the subject property. The comparables have sites that range in size from 8,050 to 12,024 square feet of land area. The comparables are improved with two-story dwellings of vinyl siding or brick and vinyl siding exterior construction ranging in size from 2,036 to 2,561 square feet of living area. The dwellings were built from 1997 to 2001. Each comparable has a basement, four of which have finished area. The comparables each have central air conditioning and a garage ranging in size from 382 to 696 square feet of building area. The properties sold from May 2017 to December 2019 for prices ranging from \$278,000 to \$320,000 or from \$121.63 to \$139.98 per square foot of living area, including land. The board of review's applied time adjustments to the 2017 sales prices of comparables #2 and #3, which resulted in adjusted sales prices of \$342,804 and \$341,589 or \$134.06 and \$149.95 per square foot of living area, including land, respectively. Included with its submission, the board of review provided property record cards of the subject and each comparable, as well as the real estate transfer declarations associated with each comparable sale. Based on this evidence, the board of review requested the subject's assessment be sustained.

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.

The parties submitted 12 suggested comparable sales to support their respective positions before the Property Tax Appeal Board. The Board gives less weight to the appellant's comparable #2 due to its smaller dwelling size when compared to the subject. The Board also gives less weight to appellant's comparables #3 through #7 due to their dissimilar duplex townhome design, which differs from the subject's custom single-family design. The Board gives reduced weight to board of review comparables #2, #3 and #5 due to their larger dwelling sizes when compared to the subject dwelling and/or their sales occurred less proximate in time to the assessment date at issue than the other comparable sales in the record.

The Board finds the best evidence of market value to be appellant's comparable sale #1 and board of review comparable sales ##1 and #4. These comparables are relatively similar to the subject in location, dwelling size, design, age and features. These most similar comparables sold from May 2018 to December 2019 for prices ranging from \$270,000 to \$285,000 or from \$124.48 to \$139.98 per square foot of living area, including land. The subject's assessment reflects a market value of \$280,722 or \$131.18 per square foot of living area, including land, which is within the range established by the best comparable sales in the record. 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: June 8, 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

Todd Maher, 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