



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

APPELLANT: Peter & Ann Marie Van Tholen
DOCKET NO.: 19-00601.001-R-1
PARCEL NO.: 12-02-03-401-033-0000

The parties of record before the Property Tax Appeal Board are Peter & Ann Marie Van Tholen, 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: \$27,392
IMPR.: \$113,927
TOTAL: \$141,319

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 a part one-story custom dwelling of frame and brick exterior construction with 3,418 square feet of living area. The dwelling was constructed in 2002. Features of the home include a full walkout basement, central air conditioning, two fireplaces and a 680 square foot garage. The property has a 41,547 square foot site and is located in Bolingbrook, DuPage 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 from .39 of a mile to 1.67 miles from the subject property, one of which is within the subject's neighborhood. The appellants reported that the comparables are improved with two-story dwellings ranging in size from 3,042 to 3,888 square feet of living area. The dwellings were built from 1993 to 2004. Each comparable has a basement, three with walkout designs. The comparables each have

central air conditioning and a garage ranging in size from 452 to 656 square feet of building area. Seven of the comparables have one fireplace each. The appellants did not disclose the site size, exterior construction or basement finish, if any, of the comparables. The properties sold from January 2018 to June 2019 for prices ranging from \$288,000 to \$352,500 or from \$90.02 to \$102.06 per square foot of living area, including land. Based on this evidence, the appellants requested that the subject's assessment be reduced to \$108,392, which would reflect a market value of \$325,209 or \$95.15 per square foot of living area, when using the statutory level of assessments of 33.33%.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$141,319. The subject's assessment reflects a market value of \$423,491 or \$123.90 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 appellants' submission. The board of review argued that only one of the appellants' comparables is comparable to the subject, while the other seven comparables are located in Barclay Estates, a tract-built subdivision which is not comparable to the subject's high-end custom-built subdivision. The board of review noted that appellants' comparable sale #3 is the only good comparable located in the subject's subdivision.

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 .39 of a mile from the subject property. Board of review comparable #2 is a duplicate of the appellants' comparable #3. The comparables have sites that range in size from approximately 13,960 to 26,540 square feet of land area. The comparables are improved with a two-story dwelling and four, part two-story and part one-story dwellings of frame, frame and brick, frame and Dryvit, brick and vinyl siding or brick and stucco exterior construction ranging in size from 2,860 to 3,450 square feet of living area. The dwellings were built from 1993 to 2005. Each comparable has a basement, two with walk-out designs and three with finished area. The comparables each have central air conditioning, one or two fireplaces and a garage ranging in size from 452 to 958 square feet of building area. The properties sold from February 2017 to September 2019 for prices ranging from \$288,000 to \$439,000 or from \$94.67 to \$131.12 per square foot of living area, including land. The board of review's applied time adjustments to the 2017 and 2018 sales prices of comparables #1, #2, #3 and #4, which resulted in adjusted sales prices ranging from \$317,452 and \$474,751 or \$104.36 and \$143.39 per square foot of living area, including land. 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 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 parties submitted 12 suggested comparable sales to support their respective positions before the Property Tax Appeal Board, as one comparable was common to both parties. The Board gives less weight to the appellants' comparables #1, #2, #4, #5, #6, #7 and #8 due to their distant locations from the subject being more than one mile away. The Board gives reduced weight to board of review comparable #1 as the sale occurred in 2017, which is less proximate in time to the assessment date at issue than the other comparable sales in the record. The Board also gives reduced weight to board of review comparable #4 due to its smaller dwelling size when compared to the subject dwelling.

The Board finds the best evidence of market value to be parties' common comparable, along with board of review comparables #3 and #4. These comparables are relatively similar to the subject in location, dwelling size, design, age and features, although each has a considerably smaller site size when compared to the subject. These most similar comparables sold from January 2018 to September 2019 for prices ranging from \$288,000 to \$439,000 or from \$94.67 to \$127.25 per square foot of living area, including land. The subject's assessment reflects a market value of \$423,491 or \$123.90 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 well supported given its considerably larger site 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.



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

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