



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

APPELLANT: Kenneth & Jeannie Stevenson
DOCKET NO.: 19-00614.001-R-1
PARCEL NO.: 16-05-19-313-009-0000

The parties of record before the Property Tax Appeal Board are Kenneth & Jeannie Stevenson, the appellants, by attorney 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: \$22,855
IMPR.: \$111,545
TOTAL: \$134,400

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 and siding exterior construction with 2,937 square feet of living area. The dwelling was constructed in 2003. Features of the home include an unfinished basement, central air conditioning, a fireplace and a 621square foot garage. The subject property also includes an inground swimming pool.¹ The property has a 10,043 square foot site and is located in Lockport, Homer Township, Will County.

The appellants contend overvaluation and assessment inequity as the bases of the appeal. The subject's land assessment was not challenged. The appellants submitted information on seven comparable sales and 16 comparables for the inequity argument.

¹ Appellants' attorney provided limited information regarding the features of the subject property. Additional descriptive details about the subject were submitted by the board of review.

The seven comparables submitted in support of the overvaluation argument are located within 0.26 of a mile from the subject property. The comparables have sites that range in size from 9,444 to 10,963 square feet of land area that are improved with two-story dwellings of brick and siding exterior construction that range in size from 2,798 to 2,998 square feet of living area. The homes were built from 2002 to 2006. Each comparable has an unfinished basement, central air conditioning and a garage ranging from 443 to 722 square feet of building area. Six comparables each have one fireplace.² The comparables sold from April 2018 to July 2019 for prices ranging from \$320,000 to \$370,500 or from \$114.37 to \$130.64 per square foot of living area, land included.

In support of the assessment inequity claim, the appellants submitted 16 equity comparables located in the same neighborhood code as the subject. The comparables are improved with two-story dwellings that range in size from 2,798 to 3,094 square feet of living area. The homes were built from 1999 to 2007. Each comparable has a basement and garage ranging in size from 443 to 866 square feet of building area.³ The comparables have improvement assessments ranging from \$95,760 to \$105,562 or from \$33.77 to \$34.65 per square foot of living area.

Based on this evidence, the appellants requested that the subject's total assessment be reduced to \$122,027. The requested assessment would reflect a total market value of \$365,679 or \$124.51 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. The request would lower the subject's improvement assessment to \$99,173 or \$33.77 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$137,434. The subject's assessment reflects a market value of \$411,849 or \$140.23 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. The subject property has an improvement assessment of \$114,579 or \$39.01 per square foot of living area.

In response to the appeal, the board of review submitted comments critiquing the comparables submitted by the appellants. With respect to the appellants' sale comparables, the board of review argued that 2019 sales should be given less weight and that all of the comparable sales had smaller basement square footage than the subject. On the equity comparables, the board of review asserted that the appellants' grid did not include any of the homes with identical dwelling sizes to the subject. It further noted that the subject includes an inground swimming pool and more brick which explained the subject's higher assessed value relative to similar properties without these features.

In support of its contention of the correct assessment on market value grounds, the board of review submitted information on four comparable sales located within 0.25 of a mile from the

² Appellants' attorney provided limited information regarding the features of the sale comparables. Additional descriptive details about the appellants' sale comparables were submitted by the board of review.

³ Appellants' attorney provided limited information regarding the features of the equity comparables. The board of review provided additional descriptive details on 15 of the appellants' 16 equity comparables. These details have not been included due to the absence of one equity comparable.

subject property. Board of review comparable #4 is the same property as the appellants' comparable #6. The comparables have sites that range in size from 8,944 to 13,727 square feet of land area and are improved with two-story dwellings of brick and siding exterior construction that range in size from 2,836 to 3,114 square feet of living area. The homes were built in 2004 or 2006. Each comparable has an unfinished basement, central air conditioning, one fireplace and a garage that range in size from 620 to 869 square feet of building area. The comparables sold from April 2018 to January 2019 for prices ranging from \$369,000 to \$455,000 or from \$130.11 to \$146.11 per square foot of living area, land included.⁴

The board of review submitted seven equity comparables in support of the inequity argument. The comparables are located in the same neighborhood code as the subject and are improved with two-story dwellings of brick and siding exterior construction that each have 2,937 square feet of living area. The homes were built from 2003 to 2006. Each comparable has an unfinished basement, central air conditioning, one fireplace and a garage with either 621 or 760 square feet of building area. Comparable #5 includes an inground swimming pool. The comparables have improvement assessments that range from \$107,209 to \$111,876 or from \$36.50 to \$38.09 per square foot of living area.

Based on this evidence the board of review requested that the subject's assessment be confirmed.

In rebuttal, counsel for the appellants argued that comparables submitted by both parties have varying degrees of similarity to the subject with respect to the sale and equity comparables submitted. Counsel indicated that the board of review comparable sales were acceptable and that board of review comparable #1 supported a reduction while board of review comparable #4 was also submitted by the appellants. Counsel cited a decision of the Property Tax Appeal Board wherein the Board found in favor of the appellants despite the subject's assessment being higher than three of the four best comparables.

Counsel then argued that basements, garages, outdoor amenities and other detached structures should not be considered in determining uniformity, as these features are excluded from a property's above grade living area (AGLA). The appellants asserted that taking all of the board of review's and appellants' equity comparables into consideration shows that 100% of the equity comparables support a reduction based on building price per square foot.

Conclusion of Law

The taxpayers contend assessment inequity as a basis of the appeal. When unequal treatment in the assessment process is the basis of the appeal, the inequity of the assessments must be proved by clear and convincing evidence. 86 Ill.Admin.Code §1910.63(e). Proof of unequal treatment in the assessment process should consist of documentation of the assessments for the assessment year in question of not less than three comparable properties showing the similarity, proximity and lack of distinguishing characteristics of the assessment comparables to the subject property.

⁴ The sale date of the common comparable is reported as April 2018 by the appellants and May 2018 by the board of review. This difference will have no impact on the Board's ability to decide.

86 Ill.Admin.Code §1910.65(b). The Board finds the evidence in the record met this burden of proof and a reduction in the subject's assessment is warranted.

The Board finds the appellants' counsel's argument, that the subject's inground swimming pool is not included in the above grade living area and therefore should not be considered in determining uniformity, to be without merit. The Board finds that all improvements and their respective assessments are to be considered in order to determine the degree of comparability and possible adjustments needed to the properties to make them more equivalent to the subject property.

The parties submitted 23 equity comparables for the Board's consideration. The Board gave less weight to the appellants' comparables along with board of review comparable #7 which less similar to the subject in dwelling, basement and/or garage size relative to other comparables in the record.

The Board finds the best evidence of assessment equity to be the board of review's comparables #1 through #6 which are similar to the subject in location, age, and design and identical to the subject in dwelling size, basement area and garage size. These comparables have improvement assessments that range from \$107,244 to \$111,876 or from \$36.51 to \$38.09 per square foot of living area. Board of review comparable #5 is considered most similar to the subject as it includes an inground swimming pool similar to the subject. This comparable has an improvement assessment of \$107,876 or \$36.73 per square foot of living area. The subject has an improvement assessment of \$114,579 or \$39.01 per square foot of living area which falls above the range established by the equity comparables. After adjusting the comparables for differences with the subject, the Board finds the evidence in the record demonstrated with clear and convincing evidence that the subject's improvement was inequitably assessed and a reduction in the subject's assessment is justified.

Considering the reduction to the subject's assessment based on assessment equity, the Board finds a further reduction based on overvaluation 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: February 16, 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

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