



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

APPELLANT: Heather Collins Trust
DOCKET NO.: 19-01288.001-R-1
PARCEL NO.: 15-08-12-408-017-0000

The parties of record before the Property Tax Appeal Board are Heather Collins Trust, the appellant 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: \$53,028
IMPR.: \$119,418
TOTAL: \$172,446

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 dwelling of frame and masonry exterior construction with 4,323 square feet of living area.¹ The dwelling was constructed in 2010. Features of the home include an unfinished basement, central air conditioning, a fireplace and an 838 square foot garage. The property is located in Mokena, New Lenox Township, Will County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted a Market Analysis prepared by Steven Loerop of Coldwell Banker the Real Estate Group. The analysis included a grid with sales data and copies of the Multiple Listing Service sheets associated with six suggested comparable sales, two of which are located within the subject's subdivision. The comparables have sites ranging in size from .25 to .49 of an acre of land area. The comparables are improved with two-story dwellings of brick, vinyl siding and

¹ All descriptive information of the subject property was drawn from the evidence provided by the board of review, as the appellant provided limited descriptive information of the subject property in Section III of the appeal petition.

brick, brick and stone or brick, stucco and stone exterior construction ranging in size from 3,080 to 3,877 square feet of living area.² The dwellings were built from 2002 to 2018. Each comparable has a basement, three of which have finished area. The comparables each have central air conditioning, a fireplace and a three-car garage. The properties sold from September 2016 to March 2019 for prices ranging from \$450,000 to \$500,000, four of which sold for prices ranging from \$118.39 to \$154.31 per square foot of living area, land included. The comparable market analysis summary report depicts the seven comparables with a median sale price of \$459,000 and an average sale price of \$463,000. Based on this evidence, the appellant requested that the subject's assessment be reduced to \$152,847 to approximately reflect the median sale price of the comparables.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$172,446. The subject's assessment reflects a market value of \$516,770 or \$119.54 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 letter, along with information on four comparable sales located within the subject's subdivision. The submission also included property record cards of each comparable and real estate transfer declarations associated with the sale of each comparable property. The evidence was prepared by the New Lenox Township Assessor. Board of review comparables #3 and #4 are the same properties as the appellant's comparables #6 and #7. The comparables are improved with a two-story dwellings of frame and masonry exterior construction ranging in size from 3,062 to 4,404 square feet of living area. The dwellings were built in 2006 or 2013. The comparables each have an unfinished basement, central air conditioning, a fireplace and a garage ranging in size from 718 to 1,158 square feet of building area. The properties sold from June 2017 to April 2019 for prices ranging from \$472,500 to \$600,000 or from \$129.10 to \$154.31 per square foot of living area, land included. Based on this evidence, the board of review requested no change in the subject's assessment.

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.

² The appellant reported the dwelling size of appellant's comparable #6 as 3,900 square feet of living area and appellant's comparable #7 as 3,437 square feet of living area, while the board of review reported the dwelling size of appellant's comparable #6 as 3,062 square feet of living area and appellant's comparable #7 as 3,873 square feet of living area. The Board finds the best evidence of the dwelling sizes of appellant's comparables #6 and #7 are found in the property record cards provided by the board of review which contains a schematic diagram and dimensions of each dwelling.

The record contains nine suggested comparable sales for the Board's consideration, as two comparables were common to both parties. The Board gives less weight to appellant's comparables #1 through #6, which includes one common property, due to their dissimilar location, considerably smaller dwelling size and/or their sales occurred less proximate in time to the assessment date at issue.

The Board finds the best evidence of market value to be the appellant's comparable sale #7/board of review comparable sale #4, along with board of review comparable sales #1 and #2. These comparables are relatively similar to the subject in location, dwelling size, design, age and features. They sold from June 2017 to April 2019 for prices ranging from \$500,000 to \$600,000 or from \$129.10 to \$143.01 per square foot of living area, land included. The subject's assessment reflects a market value of \$516,770 or \$119.54 per square foot of living area, land included, which is within the overall price range established by the best comparable sales in this record but below the range on a price per square foot basis. After considering adjustments to the comparable sales for differences when compared to the subject, the Board finds no reduction in the subject's estimated market value as reflected by its assessment is 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: May 18, 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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