



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

APPELLANT: Timothy Leen
DOCKET NO.: 19-03732.001-R-1
PARCEL NO.: 11-04-06-418-015-0000

The parties of record before the Property Tax Appeal Board are Timothy Leen, the appellant, by attorney Ryan Schaeffges of the Law Office of Ryan Schaeffges, P.C. in Wheeling; 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: \$18,623
IMPR.: \$48,969
TOTAL: \$67,592

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 1,877 square feet of living area.¹ The dwelling was constructed in 1995 and is approximately 24 years old. Features of the home include a concrete slab foundation, central air conditioning and a 435 square foot garage. The property is located in Plainfield, Lockport Township, Will County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument, the appellant submitted information on four comparable sales located within the same assessment neighborhood as the subject and from 2 to 4 blocks from the subject property. The comparables are improved with two-story dwellings of frame exterior construction ranging in size from 2,070

¹ The Board finds the best description of the subject dwelling's exterior construction is found in the property record card provided by the board of review, which contained an exterior photograph of the subject dwelling.

to 2,137 square feet of living area. The dwellings are 21 or 24 years old. Three comparables each have a basement. Each comparable has central air conditioning and a garage that ranges in size from 420 to 440 square feet of building area. Two comparables each have one fireplace. The properties sold from December 2016 to November 2018 for prices ranging from \$190,000 to \$219,000 or from \$91.79 to \$102.48 per square foot of living area, including land. Based on this evidence, the appellant requested the subject's assessment be reduced to \$60,552, which would reflect a market value of \$181,674 or \$96.79 per square foot of living area, including land, 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 \$67,592. The subject's assessment reflects a market value of \$202,553 or \$107.91 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 critiquing the appellant's comparables, along with a grid analysis and property record cards of the subject and four comparable sales located within the same assessment neighborhood as the subject property. The evidence was prepared by the Lockport Township Assessor. The comparables are improved with two-story dwellings of frame or frame and masonry exterior construction ranging in size from 1,772 to 2,028 square feet of living area. Each dwelling was built in 1995 and has a concrete slab foundation, central air conditioning and a garage with 420 square feet of building area. Two comparables each have one fireplace. The properties sold from June to November 2018 for prices ranging from \$220,000 to \$225,000 or from \$108.48 to \$126.98 per square foot of living area, including land. The board of review provided copies of the real estate transfer declarations associated with the sales of its comparables. Based on this evidence, the board of review requested confirmation of 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.

The record contains eight suggested comparable sales for the Board's consideration. The Board gives less weight to the appellant's comparables due to their dissimilar basement foundations when compared to the subject's concrete slab foundation and/or their sale dates occurred less proximate in time to the January 1, 2019 assessment date than the remaining comparables in the record.

The Board finds the best evidence of market value to be board of review comparables, which sold more proximate in time to the assessment date at issue and are similar to the subject in location, dwelling size, design, age and features. These comparables sold from June to November 2018 for prices ranging from \$220,000 to \$225,000 or from \$108.48 to \$126.98 per

square foot of living area, including land. The subject's assessment reflects a market value of \$202,553 or \$107.91 per square foot of living area, including land, which falls below the range established by the best comparable sales in the record. Based on this record and after considering adjustments to the comparables 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: December 21, 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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