



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

APPELLANT: Terrance & Kimberly Wallace  
DOCKET NO.: 19-09493.001-R-1  
PARCEL NO.: 05-35-403-021

The parties of record before the Property Tax Appeal Board are Terrance & Kimberly Wallace, 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 **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:** \$31,800  
**IMPR.:** \$131,158  
**TOTAL:** \$162,958

Subject only to the State multiplier as applicable.

**Statement of Jurisdiction**

The appellants timely filed the appeal from a final administrative decision of the Property Tax Appeal Board pursuant to section 16-185 of the Property Tax Code (35 ILCS 200/16-185) 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 2-story dwelling of brick and stone exterior construction with 3,731 square feet of living area. The dwelling was constructed in 2006. Features of the home include a basement, central air conditioning, a fireplace, and a 984 square foot garage. The property has a 40,838 square foot site<sup>1</sup> and is located in Mokena, Homer Township, Will County.

The appellants contend both overvaluation and a contention of law as the bases of the appeal. In support of the overvaluation argument the appellants submitted information on five comparable sales. The comparables are located within 0.43 of a mile from the subject and within the subject's neighborhood. The parcels range in size from 39,958 to 47,639 square feet of land area<sup>2</sup> and are improved with 2-story homes of brick and cedar siding, brick and stucco, or brick,

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<sup>1</sup> Additional details regarding the subject not provided by the appellants were reported by the board of review.

<sup>2</sup> Additional details regarding the comparables not provided by the appellants were reported by the board of review.

stucco, and stone exterior construction ranging in size from 3,153 to 3,930 square feet of living area. The dwellings were built in 2001 or 2003. Each home has a basement, central air conditioning, one or two fireplaces,<sup>3</sup> and a garage ranging in size from 721 to 913 square feet of building area. Comparable #1 has an inground swimming pool. The comparables sold from September 2018 to May 2019 for prices ranging from \$405,000 to \$515,000 or from \$108.17 to \$142.69 per square foot of living area, including land.

The appellants further contend that the subject is an owner-occupied residence which was the subject matter of an appeal before the Board in a prior year under Docket Number 18-02946-R-1. More specifically, in Docket Number 18-02946.001-R-1, the Board rendered a decision lowering the assessment of the subject property to \$181,608 based on the evidence presented by the parties. The appellants cited to Section 16-185 the Property Tax Code (35 ILCS 200/16-185) as the basis for their contention of law.

Based on this evidence and argument, the appellants requested a reduction in the subject's assessment to \$162,958, which would reflect a market value of \$488,923 or \$131.04 per square foot of living area, including land.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$194,461. The subject's assessment reflects a market value of \$582,742 or \$156.19 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 information on four comparable sales, together with a grid analysis of the appellants' comparables, a map depicting the locations of both parties' comparables in relation to the subject, and property record cards for the board of review's comparables. Comparable #3 is the same property as the appellants' comparable #4. The board of review's comparables are located from 0.16 to 0.43 of a mile from the subject and two comparables are located within the same assessment neighborhood code as the subject. The parcels range in size 43,681 to 57,750 square feet of land area and are improved with 1.5-story or 2-story homes of brick, brick and cedar siding, or brick and stucco exterior construction ranging in size from 3,153 to 4,245 square feet of living area. The dwellings were built from 1994 to 2002. Each home has a basement, central air conditioning, a fireplace, and a garage ranging in size from 863 to 1,338 square feet of building area. Comparables #1 and #2 each have an inground swimming pool. The comparables sold from January to July 2019 for prices ranging from \$449,900 to \$659,000 or from \$142.69 to \$165.09 per square foot of living area, including land.

The board of review also submitted a letter from the township assessor's office contending that the appellants' comparable #1 sold again in 2020 for \$500,000 and that the appellants reported an incorrect basement size and fireplace count for their comparable #2. The board of review submitted property record cards for these two properties.

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<sup>3</sup> The parties differ regarding the fireplace count of the appellants' comparable #2. The Board finds the best evidence of this property's fireplace count is found in its property record card presented by the board of review, which was not refuted by the appellants in written rebuttal.

Based on this evidence the board of review requested confirmation of the subject's assessment.

In written rebuttal, the appellants argued that the June 2020 sale of the appellants' comparable #1 was too remote from the January 1, 2019 assessment date to be indicative of market value as of that date. The appellants asserted that the board of review's comparables #1, #2, and #4 are not comparable to the subject due to differences in basement size, inground swimming pool amenity, location, garage size, and/or design.

### **Conclusion of Law**

The appellants contend, in part, 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 met this burden of proof and a reduction in the subject's assessment is warranted.

The record contains a total of nine comparable sales, with one common comparable sale and one property with two reported sales, for the Board's consideration. The Board gives less weight to the appellants' comparable #1 and the board of review's comparables #1 and #2, which each have an inground swimming pool that is not a feature of the subject. Moreover, the June 2020 sale of the appellants' comparable #1 is more remote in time from the January 1, 2019 assessment date.

The Board finds the best evidence of market value to be the appellants' comparables #2, #3, and #5, the appellants' comparable #4/board of review's comparable #3, and the board of review's comparable #4, which are relatively similar to the subject in design, dwelling size, age, location, and some features. These most similar comparables sold from September 2018 to June 2019 for prices ranging from \$425,000 to \$515,000 or from \$110.94 to \$151.79 per square foot of living area, including land. The subject's assessment reflects a market value of \$582,742 or \$156.19 per square foot of living area, including land, which is above the range established by the best comparable sales in this record. Based on this evidence and after considering appropriate adjustments to the best comparables for differences from the subject, the Board finds a reduction in the subject's assessment is justified.

The appellants further make a contention of law regarding the interpretation and application of section 16-185 of the Property Tax Code (35 ILCS 200/16-185). The standard of proof on a contention of law is a preponderance of the evidence. (See 5 ILCS 100/10-15).

Section 16-185 of the Property Tax Code (35 ILCS 200/16-185) provides in part:

If the Property Tax Appeal Board renders a decision lowering the assessment of a particular parcel on which a residence occupied by the owner is situated, such reduced assessment, subject to equalization, shall remain in effect for the remainder of the general assessment period as provided in Sections 9-215 through 9-225, unless that parcel is subsequently sold in an arm's length transaction

establishing a fair cash value for the parcel that is different from the fair cash value on which the Board's assessment is based, or unless the decision of the Property Tax Appeal Board is reversed or modified upon review.

Although the appellants indicated that the subject is an owner-occupied residence, there is no evidence in this record to establish that 2018 and 2019 are within the same general assessment period, and thus, the Board finds no further reduction pursuant to Section 16-185 is warranted.

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.

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Chairman



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Member



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Member



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Member

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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:

July 19, 2022



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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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