



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

APPELLANT: Eric A. Leader
DOCKET NO.: 19-09540.001-R-1
PARCEL NO.: 15-09-100-007

The parties of record before the Property Tax Appeal Board are Eric A. Leader, the appellant, 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: \$22,743
IMPR.: \$69,579
TOTAL: \$92,322

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 exterior construction with 4,189 square feet of living area. The dwelling was constructed in 2000. Features of the home include a full basement, central air conditioning, a fireplace, and an 891 square foot garage. The property has a 258,746.40 square foot site¹ and is located in Crete, Crete Township, Will County.

The appellant contends both overvaluation and a contention of law as the bases of the appeal. In support of the overvaluation argument, the appellant submitted information on six comparable sales. The comparables are located from 0.26 of a mile to 1.68 miles from the subject and are improved with 2-story or 3-story homes ranging in size from 3,624 to 4,369 square feet of living area. The dwellings were built from 1978 to 2008. Each home has a full basement, central air conditioning, and a fireplace. Four comparables each have a garage ranging in size from 529 to

¹ Additional information regarding the subject property not reported by the appellant is found in the grid analysis presented by the board of review.

863 square feet of building area. The comparables sold from October 2017 to August 2019 for prices ranging from \$190,000 to \$278,000 or from \$43.95 to \$72.43 per square foot of living area, including land.

The appellant further contends that the subject property was the subject matter of an appeal before the Board in a prior year under Docket Number 18-03031-R-1. More specifically, in Docket Number 18-03031.001-R-1, the Board rendered a decision lowering the assessment of the subject property to \$83,333 based on the evidence presented by the parties. The appellant indicated in the appeal petition that the subject is an owner-occupied property and cited to Section 16-185 the Property Tax Code (35 ILCS 200/16-185) as the basis for the contention of law.

Based on this evidence, the appellant requested a reduction in the subject's assessment to \$77,016, which would reflect a market value of \$231,071 or \$55.16 per square foot of living area, including land, at 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 \$92,322. The subject's assessment reflects a market value of \$276,662 or \$66.04 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 located in Crete. The parcels range in size from 9,720.80 to 38,730.74 square feet of land area and are improved with 2-story homes of brick and vinyl siding or brick and stucco exterior construction ranging in size from 2,817 to 4,007 square feet of living area. The dwellings were built from 1994 to 2006. Each home has a basement, central air conditioning, a fireplace, and a garage ranging in size from 637 to 870 square feet of building area. The comparables sold from November 2015 to April 2017 for prices ranging from \$231,000 to \$338,000 or from \$77.67 to \$101.17 per square foot of living area, including land.

The board of review submitted a Memorandum of the township assessor, together with a Certificate of Error and photographs of the subject property, explaining the subject's 2019 assessment was reduced to reflect existing damage to the subject property. The township assessor contended that the subject is currently listed for sale for \$749,000 as shown in an enclosed listing sheet.

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

In written rebuttal, the appellant argued the board of review's comparables sold too remote in time to reflect market value as of the assessment date. The appellant stated that the subject has been listed for sale since June 2021, with several reductions in the list price, but has not yet sold. The appellant contended that the list price is not indicative of market value.

Conclusion of Law

The appellant contends, in part, that 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 a total of ten comparable sales for the Board's consideration. The Board gives less weight to the appellant's comparables for which no lot sizes have been provided for these properties, thereby preventing a comparative analysis of these comparables with the subject. The Board gives less weight to the board of review's comparables #2 and #3, which are significantly smaller homes than the subject dwelling.

The Board finds the best evidence of market value to be the board of review's comparables #1 and #4, which are more similar to the subject in dwelling size, age, and features. These most similar comparables sold in January 2016 and April 2017 for prices of \$338,000 and \$320,000 or \$84.35 and \$93.43 per square foot of living area, including land, respectively. The subject's assessment reflects a market value of \$276,662 or \$66.04 per square foot of living area, including land, which is below 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 not justified.

The appellant further makes 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.

Even though the appellant indicated that the subject is an owner-occupied residence, there is no evidence in the record that 2018 and 2019 are within the same general assessment period; consequently, the Board finds no 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.



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:

August 23, 2022



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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