



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

APPELLANT: Mark & Roberta Misicka
DOCKET NO.: 19-09554.001-R-1
PARCEL NO.: 04-10-07-103-033-0000

The parties of record before the Property Tax Appeal Board are Mark & Roberta Misicka, 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 **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: \$21,000
IMPR.: \$105,072
TOTAL: \$126,072

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 frame exterior construction with 2,494 square feet of living area. The dwelling was constructed in 1990. Features of the home include a full walkout basement with finished area,¹ central air conditioning, a fireplace, and a 528 square foot garage. The property has a 0.50 acre site² and is located in Minooka, Channahon 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 four comparable

¹ The parties differ regarding the subject's basement finish. The board of review submitted a letter of the township assessor contending that the subject's basement is finished with a bathroom and a recreation room, which was not refuted by the appellants in written rebuttal. Consequently, the Board finds the subject's basement has finished area.

² The subject property's lot size was not reported by the appellants and is found in the board of review's evidence.

sales. The comparables are located from 0.24 to 0.93 of a mile from the subject property and one comparable is located with the same neighborhood as the subject. Three of the parcels range in size from 0.44 of an acre to 1.00 acre of land area.³ The comparables are improved with 2-story homes, three of which are either masonry or masonry and frame exterior construction. The comparables range in size from 2,434 to 2,706 square feet of living area and were built from 1990 to 2005. Each home has a full walkout basement, one of which has finished area, central air conditioning, and a garage ranging in size from 550 to 886 square feet of building area. Two homes each have one or three fireplaces. The comparables sold from February to August 2019 for prices ranging from \$307,500 to \$395,000 or from \$126.34 to \$145.97 per square foot of living area, including land.

The appellants further contend that the subject property was the subject matter of an appeal before the Board in a prior year under Docket Number 18-05856-R-1. More specifically, in Docket Number 18-05856.001-R-1, the Board rendered a decision lowering the assessment of the subject property to \$112,056 based on the agreement of the parties. The appellants 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 appellants requested a reduction in the subject's assessment to \$115,611, which would reflect a market value of \$346,868 or \$139.08 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 \$126,072. The subject's assessment reflects a market value of \$377,800 or \$151.48 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 three comparable sales, together with a grid analysis of the appellants' comparables #2, #3, and #4, and map depicting the locations of these three comparables and the board of review's comparables in relation to the subject. Comparables #1 and #2 are the same properties as the appellants' comparables #2 and #3 described above. The board of review's comparable #3 has a 0.57 acre site and is improved with a 2-story home of frame exterior construction with 2,724 square feet of living area. The dwelling was built in 1999. Features include a full walkout basement, central air conditioning, two fireplaces, and an 810 square foot garage. This comparable sold in September 2019 for \$440,000 or \$161.53 per square foot of living area, including land.

The board of review submitted a letter from the township assessor explaining that the subject property is located in Bonita Vista Channel subdivision of custom homes and the subject property has 50 feet of lakefront footage. The township assessor asserted the subject home was updated in 2013 and has a finished walkout basement with a bathroom and recreation room. The township assessor contended that one of the appellants' comparables is located in a different

³ Additional details for comparables #2, #3, and #4 not reported by the appellants are found in a grid analysis of the appellants' comparables #2, #3, and #4 presented by the board of review.

subdivision with footage on a retention pond rather than on a lake like the subject. The township assessor argued that lakefront homes have higher market values than homes in subdivisions without a lake as shown in printouts of recent sales of lakefront properties in the Heritage Lake, Bonita Vista Channel, and Bonita Vista Lake subdivisions compared to sales of properties in the Rivers Edge Landing subdivision with a retention pond.

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

In written rebuttal, the appellants acknowledged that the board of review's comparables were acceptable sales but argued that both parties' comparable sales considered together support a reduction in the subject's assessment.

Conclusion of Law

The appellants contend, 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 appellants did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The record contains a total of five comparable sales, with two common sales, for the Board's consideration. The Board gives less weight to the appellants' comparable #1 as no lot size was provided for this property, preventing a meaningful comparative analysis with the subject.

The Board finds the best evidence of market value to be the appellants' comparables #2 and #3/board of review's comparables #1 and #2, the appellants' comparable #4, and the board of review's comparable #4, which are relatively similar to the subject in lot size, dwelling size, age, location, and features. These most similar comparables sold from February to September 2019 for prices ranging from \$360,000 to \$440,000 or from \$133.04 to \$161.53 per square foot of living area, including land. The subject's assessment reflects a market value of \$377,800 or \$151.48 per square foot of living area, including land, which is within 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 when compared to the subject, the Board finds a reduction in the subject's assessment is not 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.

Even though the appellants 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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