



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

APPELLANT: Barbara Peda
DOCKET NO.: 19-09555.001-R-1
PARCEL NO.: 12-02-02-103-028-0000

The parties of record before the Property Tax Appeal Board are Barbara Peda, 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 **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: \$18,416
IMPR.: \$109,543
TOTAL: \$127,959

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellant timely filed the appeal from a 2018 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 1.5-story dwelling, with a “third floor” finished attic, of brick and vinyl siding exterior construction¹ with 3,414 square feet of living area.² The dwelling was constructed in 1990. Features of the home include a full basement with finished area, central air conditioning, a fireplace, and a 550 square foot garage. The property has a 15,496 square foot site and is located in Bolingbrook, DuPage Township, Will County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on six comparable sales. The comparables are located from

¹ Additional details regarding the subject property not reported by the appellant are found in the evidence submitted by the board of review.

² The parties differ regarding the subject’s dwelling size. The Board finds the best evidence of the subject’s dwelling size is found in the board of review’s evidence, which contains sketches and measurements to substantiate the subject’s dwelling size and which was not refuted by the appellant in written rebuttal.

0.03 to 0.22 of mile from the subject and within the same neighborhood as the subject. The comparables are improved with 1.5-story, 2-story, and part 1-story and part 2-story homes ranging in size from 2,344 to 3,800 square feet of living area. The dwellings were built from 1987 to 1992. Each home has a full or partial basement, one of which is a walkout basement, central air conditioning, a fireplace, and a garage ranging in size from 420 to 961 square feet of building area. The comparables sold from April 2018 to December 2019 for prices ranging from \$270,000 to \$350,000 or from \$90.88 to \$121.59 per square foot of living area, including land.

Based on this evidence the appellant requested a reduction in the subject's assessment to \$127,959 which would reflect a market value of \$383,915 or \$112.45 per square foot of living area, including land, when applying 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 \$137,081. The subject's assessment reflects a market value of \$410,791 or \$120.33 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. The comparables are located from 0.05 of a mile to 1.30 miles from the subject and two comparables are located within the same neighborhood as the subject. The comparables are improved with 1-story, 1.5-story, or 2-story homes of brick, vinyl siding, wood siding, or brick and stucco exterior construction ranging in size from 2,735 to 3,450 square feet of living area. The dwellings were built from 1987 to 2005. Each home has a full or partial basement, two of which have finished area, central air conditioning, a fireplace, and a garage ranging in size from 410 to 828 square feet of building area. The comparables sold from September 2019 to November 2020 for prices ranging from \$329,000 to \$439,000 or from \$120.29 to \$132.82 per square foot of living area, including land.

The board of review submitted a brief contending that the appellant did not submit sufficient information regarding the comparables and that these comparables are not similar to the subject in dwelling size, basement finish, and/or garage size.

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

In written rebuttal, the appellant argued that the board of review's comparables #1 and #4 sold too remote in time from the assessment date and that the board of review's comparables are not similar to the subject in dwelling size, location, and/or age.

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 met this burden of proof and a reduction in the subject's assessment is warranted.

The record contains a total of ten comparable sales for the Board's consideration. The Board gives less weight to the appellant's comparable #2 and the board of review's comparable #2, due to significant differences from the subject in dwelling size. The Board gives less weight to the board of review's comparable #1, which sold more remote in time to the January 1, 2019 assessment date than other comparables in this record, and to the board of review's comparables #3 and #4, which are located more than one mile from the subject.

The Board finds the best evidence of market value to be the appellant's comparables #1, #3, #4, #5, and #6, which are relatively similar to the subject in age, location, and features, although four these comparables are smaller homes than the subject dwelling, suggesting that upward adjustments are needed to make these properties more similar to the subject. These most similar comparables sold from April 2018 to October 2019 for prices ranging from \$270,000 to \$337,000 or from \$90.88 to \$115.17 per square foot of living area, including land. The subject's assessment reflects a market value of \$410,791 or \$120.33 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.

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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