



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

APPELLANT: William Brogan
DOCKET NO.: 20-03181.001-R-1
PARCEL NO.: 19-09-31-202-045-0000

The parties of record before the Property Tax Appeal Board are William Brogan, the appellant, by attorney Mary Kate Gorman in Chicago, 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: \$32,903
IMPR.: \$128,798
TOTAL: \$161,701

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 2020 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 site with approximately 15,520 square feet of land area improved with a two-story dwelling of brick exterior construction containing 3,746 square feet of living area. The home was built in 2007 and is approximately 13 years old. Features of the home include an unfinished full basement, central air conditioning, one fireplace and an attached three-car garage with 807 square feet of building area. The property is located in Frankfort, Frankfort Township, Will County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on three comparable sales improved with two-story dwellings of brick or brick and frame exterior construction ranging in size from 3,248 to 3,745 square feet of living area. The dwellings range in age from 16 to 21 years old. Each property has a full basement with two having finished area, central air conditioning, one or two fireplaces and a three-car garage. These properties have sites ranging in size from 15,246 to 16,117 square feet

of land area and are located within .40 of one mile from the subject property. The sales occurred in July 2019 or July 2020 for prices ranging from \$422,400 to \$446,000 or from \$117.76 to \$137.32 per square foot of living area, including land. The appellant requested the subject's assessment be reduced to \$143,697.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$161,701. The subject's assessment reflects a market value of \$484,570 or \$129.36 per square foot of living area, land included, when using the 2020 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 provided by the township assessor which included the property record cards associated with the appellant's comparables as well as property record cards for the comparable sales identified by the assessor. The assessor pointed out differences between the subject property and the comparables provided by the appellant and requested appellant's comparables #1 and #2 be stricken as evidence.

The assessor identified two comparable sales, both with the same assessment neighborhood code as the subject, with comparable #1 being the same comparable as appellant's comparable #3. Additionally, the assessor described each comparable as a "50 Newer Mixed Story" design dwelling. Board of review/assessor comparable #2 consists of a 15,756 square foot site improved with a thirteen-year-old two-story dwelling of brick exterior construction containing 3,651 square feet of living area. The home features an unfinished basement, central air conditioning, one fireplace, and a three-car attached garage with 833 square feet of building area. This property is located approximately .42 of one mile from the subject property. The comparable sold in November 2020 for a price of \$500,000 or \$136.95 per square foot of living area, including land.

The board of review requested no change be made to the 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 four comparable sales submitted by the parties to support their respective positions with one comparable common to both parties. The comparables have varying degrees of similarity to the subject property, however, the two best comparables are appellant's comparable #3/board of review comparable #1 and board of review comparable #2, which are similar to the subject location, style, age, and features. These two comparables sold for prices of \$446,000 and \$500,000 or \$137.32 and \$136.95 per square foot of living area, including land, respectively. The subject's assessment reflects a market value of \$484,570 or \$129.36 per square

foot of living area, including land, which is bracketed by the overall price of these two sales but below the price on a per square foot basis. Based on this record the Board finds the assessment of the subject property as established by the board of review is correct and a reduction in the subject's assessment is not 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 20, 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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