



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

APPELLANT: Sue Cooper
DOCKET NO.: 20-03268.001-R-1
PARCEL NO.: 15-08-10-406-008-0000

The parties of record before the Property Tax Appeal Board are Sue Cooper, the appellant, by attorney Dimitrios Trivizas, of Dimitrios P. Trivizas, Ltd. in Skokie; 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: \$30,269
IMPR.: \$120,374
TOTAL: \$150,643

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 1-story ranch-style dwelling of brick exterior construction with 2,922 square feet of living area. The dwelling was constructed in 1998 and is approximately 22 years old. Features of the home include a full unfinished basement, central air conditioning, a fireplace and a 3-car garage. The property has a 17,760 square foot site and is located in New Lenox, New Lenox Township, Will County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument, the appellant submitted information on four comparable sales located within .2 of a mile from the subject and within the same assessment neighborhood code as the subject property. The comparables have sites ranging in size from 17,860 to 27,007 square feet of land area and are improved with 1-story ranch-style dwellings of brick exterior construction that range in size from 2,253 to 2,775 square feet of living area. The dwellings are either 23 or 24 years old. Each

comparable features a full unfinished basement, central air conditioning, a fireplace, and a 3-car garage. The comparables sold from September 2016 to November 2020 for prices ranging from \$329,000 to \$405,000 or from \$128.52 to \$175.32 per square foot of living area, including land.

In further support of the appeal, the appellant's counsel submitted a brief arguing that the subject's assessment is "... erroneous; excessive; unwarranted; lacking uniformity (citation to Ill. Const. Art. IX, Sec. 4(a) and (b)) amongst comparable properties; and, is not reflective of the true market value ..." (*sic*) as demonstrated by the supporting comparable sales. Appellant's counsel also asserts in his brief that the submitted comparable sales each represent an arms-length-transaction and should be given substantial weight. Lastly, counsel contends that although some comparables sold less proximate in time to the assessment date at issue, "...there is no material difference in the actual real estate market as of the assessment date and dates of sale of the comparables properties." Based on this evidence and arguments, the appellant requested the subject's total assessment be reduced to \$123,229 which would reflect a market value of \$369,724 or \$126.53 per square foot of living area, land included, 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 \$166,545. The subject's assessment reflects a market value of \$499,086 or \$170.80 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 a grid analysis with information on three comparable sales where comparable #1 was also submitted by the appellant as comparable #2. Inexplicably, neither the grid analysis nor the property record cards associated with the three comparables depict the lot sizes for any of the three comparable properties, however, the property record cards reveal their estimated land market values. The comparables are improved with 1-story ranch-style dwellings of masonry or frame and masonry exterior construction that range in size from 2,285 to 2,775 square feet of living area. The dwellings were built from 1996 to 2003. Each comparable features an unfinished basement, central air conditioning, and a garage ranging in size from 528 to 840 square feet of building area. Two comparables each have a fireplace. The comparables sold from December 2017 to August 2019 for prices ranging from \$376,000 to \$405,000 or from \$145.95 to \$168.49 per square foot of living area, including land.

In further support of the assessment, the board of review through the assessor's office submitted a memorandum arguing that only one of the comparables submitted by the appellant was a 1-story ranch like the subject, and that the subject is superior to the comparables in size and amenities but failed to identify those purported dissimilar comparables. Based on this evidence and argument, the board of review requested the assessment be sustained.

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 Board finds the parties submitted a total of six comparable sales including one common comparable in support of their respective positions before the Property Tax Appeal Board. After analyzing each of the parties' comparables, the Board gave less weight to appellant's comparables #3 and #4, along with board of review comparable #2 based on their sale dates in 2016 and 2017 which are more remote in time and less likely to be indicative of the subject's market value as of the January 1, 2020 assessment date at issue. The Board finds unpersuasive the appellant's argument that there is no "material difference in the actual real estate market as of the assessment date and dates of (comparable sales)" as the appellant did not offer any supporting evidence that the real estate market in the subject's neighborhood remained unchanged between 2016 and 2020. Additionally, less weight was given to board of review comparables #2 and #3 based on having no data with regard to the land sizes thereby making a meaningful comparative analysis impossible.

The Board finds the best evidence of market value to be the parties' common comparable, along with appellant's comparable #1. These two comparables sold more proximate to the January 1, 2020 assessment date at issue and are similar to the subject in design, age, location, and most features. However, appellant's comparable #1 has a smaller dwelling size relative to the subject dwelling suggesting that upward adjustment is needed to this comparable in order to make it more equivalent to the subject. These three best comparables in the record sold in July 2019 and November 2020 for prices of \$395,000 and \$405,000 or \$145.95 and \$175.32 per square foot of living area, including land. The subject's assessment reflects a market value of \$499,086 or \$170.80 per square foot of living area, including land, which is higher than the best comparable sales in this record in terms of overall value but within the range on a per square foot of living area basis. Of the two best comparables in the record, the parties' common comparable is most similar to the subject and presented a recent sale price of \$405,000 or \$145.95 per square foot of living area. After considering adjustments to the best comparables in the record for differences from the subject, the Board finds that the appellant demonstrated by a preponderance of the evidence that the subject property is overvalued and, therefore, a reduction 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: April 18, 2023



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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