



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

APPELLANT: Armando Lopez
DOCKET NO.: 20-03422.001-R-1
PARCEL NO.: 21-14-21-411-001-0000

The parties of record before the Property Tax Appeal Board are Armando Lopez, the appellant, by attorney Ellen G. Berkshire, of Verros Berkshire in Oakbrook Terrace; 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: \$11,215
IMPR.: \$59,416
TOTAL: \$70,631

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 dwelling of brick and vinyl siding exterior construction with 1,841 square feet of living area. The dwelling was constructed in 1996 and is approximately 24 years old. Features of the home include an unfinished basement,¹ central air conditioning, a fireplace, and a 2-car garage. The property has a 10,150 square foot site² and is located in Monee, Monee Township, Will County.

¹ The parties differ regarding the subject's basement finish. The appellant reported an unfinished basement whereas the board of review reported 1,841 square feet of finished basement area in its grid analysis. The Board finds the best evidence of basement finish is found in the subject's property record card presented by the board of review which indicates the subject has an unfinished basement.

² The parties differ regarding the subject's lot size. The Board finds the best evidence of lot size is presented by the board of review in its grid analysis. The appellant appears to have reported the subject's land assessment as its lot size.

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 0.50 of a mile from the subject. The parcels range in size from 10,191 to 17,576 square feet of land area and are improved with 1-story or split-level homes of brick and vinyl siding exterior construction ranging in size from 1,464 to 1,752 square feet of living area. The dwellings range in age from 28 to 48 years old. One home has a basement with finished area, one home has a lower level with finished area, and two homes each have a concrete slab foundation.³ Each home has central air conditioning and a 2-car, a 2.5-car, or a 3-car garage. Three homes each have a fireplace. The comparables sold from July 2019 to January 2020 for prices ranging from \$131,500 to \$156,000 or from \$75.62 to \$99.47 per square foot of living area, including land.

Based on this evidence the appellant requested a reduction in the subject's assessment to \$55,711 which would reflect a market value of \$167,150 or \$90.79 per square foot of living area, land included, 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 \$70,631. The subject's assessment reflects a market value of \$211,660 or \$114.97 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 on four comparable sales located in the same assessment neighborhood as the subject. The parcels range in size from 10,111 to 10,385 square feet of land area and are improved with 1-story homes of frame exterior construction ranging in size from 1,641 to 1,935 square feet of living area. The dwellings range in age from 17 to 25 years old. Each home has a basement, central air conditioning, and a garage ranging in size from 410 to 476 square feet of building area. Two homes each have a fireplace. The comparables sold from July 2018 to October 2020 for prices ranging from \$185,000 to \$243,000 or from \$112.59 to \$129.39 per square foot of living area, including land.

The board of review submitted a letter from the township assessor's office contending that the appellant's comparables differ from the subject in design, dwellings size, foundation type, age, and/or exterior construction. The township assessor further contended that the appellant's comparables are not located in the subject's neighborhoods and are located in neighborhoods that are not comparable. The township assessor presented a Real Estate Transfer Declaration for a sale of the subject property in April 2019 which describes the buyer and seller as having the same last name.

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

³ The parties differ regarding the foundations of comparables #2, #3, and #4. The Board finds the best evidence of foundation type is found in their property record cards presented by the board of review which contains sketches and measurements of these properties.

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 a total of eight comparable sales for the Board's consideration. The Board gives less weight to the appellant's comparables, due to substantial differences from the subject in design, dwelling size, age, foundation type, and/or basement finish. Moreover, these comparables are not located in the subject's neighborhood. The Board gives less weight to the board of review's comparables #2 and #4, which sold less proximate in time to the January 1, 2020 assessment date than other comparables in this record.

The Board finds the best evidence of market value to be the board of review's comparables #1 and #3, which are similar to the subject in dwelling size, age, location, lot size, and most features. These most similar comparables sold in November 2019 and October 2020 for prices of \$230,000 and \$243,000 or for \$118.86 and \$129.39 per square foot of living area, including land, respectively. The subject's assessment reflects a market value of \$211,660 or \$114.97 per square foot of living area, including land, which is below the two 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.

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: January 17, 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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