



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

APPELLANT: Mark Rigoni
DOCKET NO.: 20-06129.001-R-1
PARCEL NO.: 16-05-20-153-005-0000

The parties of record before the Property Tax Appeal Board are Mark Rigoni, the appellant, 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: \$26,659
IMPR.: \$120,011
TOTAL: \$146,670

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 is improved with a one-story dwelling of brick and aluminum siding exterior construction containing 2,821 square feet of living area.¹ The dwelling was built in 1995 and is approximately 25 years old. Features of the home include a basement that is partially finished, central air conditioning, one fireplace and an attached 3-car garage. The property has a site with 43,486 square feet of land area located in Homer Glen, Homer Township, Will County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted an appraisal estimating the subject property had a market value of \$400,000

¹ The Board finds the best evidence of the dwelling's size is contained in the appellant's appraisal. A review of the two schematic diagrams presented by the parties disclosed the primary difference is associated with the dimensions of with the attached garage and the garages integration with the interior of the home. For purposes of this appeal the Board gives more weight to the appellant's appraiser's description of the subject dwelling.

as of January 1, 2020. The appraisal was prepared by John K. Muhlig, an Illinois Certified Residential Real Estate Appraiser. The appraiser described the subject dwelling as being of average quality and well maintained with no signs of deferred maintenance. Muhlig also explained that the subject site is located on a corner residential site that abuts 163rd Street that receives higher traffic counts with a higher posted vehicle velocity limit.

The appraiser developed the sales comparison approach to value using six comparables sales improved with one-story or two-story dwellings of brick or brick and frame exterior construction that range in size from 2,472 to 3,308 square feet of living area. The homes range in age from approximately 19 to 34 years old. Each comparable has a basement with four having finished area, central air conditioning, one or two fireplaces and a three-car or a four-car garage. The comparables have site ranging in size from 43,567 to 84,942 square feet of land area and are located from .06 to 2.55 miles from the subject property. These properties sold from April 2017 to June 2019 for prices ranging from \$330,000 to \$407,500 or from \$116.34 to \$155.34 per square foot of living area, including land. Adjustments were made to the comparables for differences from the subject in location, age, and features to arrive at adjusted prices ranging from \$374,400 to \$411,700. The appraiser estimated the subject property had a market value of \$400,000. The appellant requested the subject's assessment be reduced to \$133,333 to reflect the appraised value.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$146,670. The subject's assessment reflects a market value of \$439,527 or \$155.81 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 improved with one-story dwellings of brick, cedar or a combination of brick and siding exterior construction that range in size from 2,119 to 2,614 square feet of living area. The homes were built from 1967 to 2001. Each property has an unfinished basement, central air conditioning, one fireplace and a garage ranging in size from 558 to 2,011 square feet of building area. These properties have sites ranging in size from 117,105 to 225,868 square feet of land area and are located from approximately 1.66 to 3.19 miles from the subject property. These properties sold from April 2019 to December 2019 for prices ranging from \$360,000 to \$454,900 or from \$153.02 to \$214.68 per square foot of living area, including land.

In rebuttal, the township assessor pointed out that appraisal comparable sales #1 and #2 occurred in 2017 and appraisal comparable sales #1, #3, #5 and #6 are improved with two-story dwellings while the subject property is improved with a one-story home.

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 Board gives little weight to the appraisal submitted by the appellant in that two of the six sales occurred in 2017, not proximate in time to the assessment date at issue and the appraiser made no adjustment to the comparables for time. Additionally, four of the six comparable sales are improved with two-story dwellings, unlike the subject's one-story design. For these reasons the Board finds the appraised value is not a credible estimate of market value as of the assessment date at issue.

The Board finds the best evidence of market value to be the appellant's appraiser's comparable sale #4 and the comparables sales submitted by the board of review as these properties are each improved with a one-story dwelling with relatively similar features as the subject property with sales that occurred from April 2019 to December 2019, proximate in time to the assessment date. These properties vary from the subject dwelling in size containing from 2,119 to 2,963 square feet of living area whereas the subject property has approximately 2,821 square feet of living area. The comparables were built from 1967 to 2001 while the subject dwelling was built in 1995. The board of review comparables have significantly larger sites than the subject property suggesting each would require a downward adjustment for land area. Additionally, board of review comparable #1 has a significantly larger garage than the subject that would necessitate a downward adjustment. These properties sold for prices ranging from \$360,000 to \$454,900 or from \$135.00 to \$214.68 per square foot of living area, including land. The subject's assessment reflects a market value of \$439,527 or \$155.81 per square foot of living area, including land, which within the range established by the best comparable sales in the record and is well supported after considering the suggested adjustments. Based on this evidence 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: November 22, 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

State of Illinois
Property Tax Appeal Board
William G. Stratton Building, Room 402
401 South Spring Street
Springfield, IL 62706-4001

APPELLANT

Mark Rigoni
16253 S. Regents Road
Homer Glen, IL 60491

COUNTY

Will County Board of Review
Will County Office Building
302 N. Chicago Street
Joliet, IL 60432