



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

APPELLANT: Gene Lisula
DOCKET NO.: 20-06132.001-R-1
PARCEL NO.: 21-14-18-102-001-0000

The parties of record before the Property Tax Appeal Board are Gene Lisula, 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: \$25,258
IMPR.: \$119,491
TOTAL: \$144,749

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 exterior construction with 2,900 square feet of living area.¹ The dwelling was constructed in 2004 and is approximately 16 years old. Features of the home include a full lookout basement, central air conditioning, a 3-car attached garage, a 2,100 square foot outbuilding, and an inground swimming pool. The property has a 40,600 square foot site and is located in Monee, Monee 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 \$390,000 as of January 1, 2020.

¹ The parties disagree regarding the subject's dwelling size. The Board finds the best evidence of dwelling size is found in the appellant's appraisal which contains a sketch and measurements of the subject property based on the appraiser's interior and exterior inspection of the subject property on August 30, 2020.

The appraisal was prepared by John K. Muhlig, a certified residential real estate appraiser, who inspected the interior and exterior of the subject property on August 30, 2020.

Under the sales comparison approach, the appraiser examined five comparable sales located from 0.25 of a mile to 3.36 miles from the subject. Comparable sales #4 and #5 are two different sales of the same property. The parcels range in size from 30,927 to 71,874 square feet of land area and are improved with 1-story or 2-story homes of brick, frame, or brick and frame exterior construction ranging in size from 2,754 to 3,367 square feet of living area. The dwellings range in age from 9 to 29 years old. Each home has a basement, four of which have finished area, central air conditioning, a fireplace, and from a 2-car to a 4-car garage. Comparables #2 and #3 each have an 896 or 3,024 square foot outbuilding. The comparables sold from April 2017 to December 2019 for prices ranging from \$303,500 to \$408,900 or from \$108.41 to \$148.47 per square foot of living area, including land. The appraiser made adjustments to the comparables for differences from the subject, such as room count, dwelling size, basement size and finish, garage size, and other amenities, to arrive at adjusted sale prices ranging from \$352,800 to \$414,000. The appraiser placed the most weight on comparables #1, #2, and #3, which the appraiser identified as more similar to the subject in location and/or design. Based on the foregoing, the appraiser opined a market value for the subject of \$390,000 as of January 1, 2020.

Based on this evidence the appellant requested a reduction in the subject's assessment to reflect the appraised value conclusion.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$144,749. The subject's assessment reflects a market value of \$433,770 or \$149.58 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 where comparable sale #1 is the same sale as the appraisal sale #5. The parcels range in size from 11,115 to 179,902 square feet of land area and are improved with 1-story homes of frame or masonry exterior construction ranging in size from 2,336 to 2,873 square feet of living area. The dwellings range in age from 2 to 26 years old. Each home has a basement, two of which have finished area and one of which is a lookout basement, central air conditioning, and an attached garage ranging in size from 413 to 1,484 square feet of building area. Three homes each have one or two fireplaces. Comparables #2 and #3 each have a 400 or 750 square foot detached garage. The comparables sold from June 2018 to August 2020 for prices ranging from \$309,500 to \$429,900 or from \$121.81 to \$172.58 per square foot of living area, including land.

The board of review also submitted a brief from the township assessor contending that the appraisal comparables differ from the subject in design and amenities, such as the subject's inground swimming pool and full lookout basement. The township assessor noted that the difference in dwelling size relates to the appraiser's interior measurements compared to the township assessor's exterior measurements. The township assessor also asserted that there were no sales of 1-story homes in the subject's neighborhood in the past four years, and thus, the comparables are located in different neighborhoods than the subject.

Based on this evidence the board of review requested confirmation of the subject's 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 an appraisal presented by the appellant and four comparable sales presented by the board of review. The Board gives less weight to the value conclusion of the appraisal. The appraiser relied on five comparable sales, two of which occurred in 2017, less proximate in time to the January 1, 2020 assessment date, but the appraiser made no adjustments for these older sale dates. Two comparables are 2-story homes but the appraiser did not make any adjustments for design. For these reasons, the Board finds the appraisal to be a less reliable and/or credible indicator of the subject's market value as of the assessment date, and the Board will instead consider the raw sales data presented by the parties.

The record contains a total of nine comparable sales, with two comparables being different sales of the same property, for the Board's consideration. The Board gives less weight to the appraisal sales #1, #3 and #4, which sold in 2017 and less proximate in time to the assessment date than other sales in this record and/or are 2-story homes compared to the subject 1-story dwelling. The Board gives less weight to the board of review's comparable sales #2 and #4, which are substantially smaller homes than the subject dwelling.

The Board finds the best evidence of market value to be the appraisal comparable sale #2, the appraisal comparable sale #5/board of review's comparable sale #1, and the board of review's comparable sale #3, which are relatively similar to the subject in dwelling size and age and have varying degrees of similarity to the subject in location and features. These comparables sold from June 2018 to December 2019 for prices ranging from \$350,000 to \$429,900 or from \$121.82 to \$172.58 per square foot of living area, including land. The subject's assessment reflects a market value of \$433,770 or \$149.58 per square foot of living area, including land, which is above the range established by the best comparable sales in terms of total market value and within the range on a price per square foot basis. Given the subject has a larger dwelling size relative to the best comparables, the subject's assessment is supported. The Board notes the principle of the economies of scale which generally provides that if all other things are equal, as the size of a property increases, the per unit value decreases. In contrast, as the size of a property decreases, the per unit value increases.

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: February 21, 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

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

APPELLANT

Gene Lisula
6916 W Foss Rd
Monee, IL 60449

COUNTY

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