



## FINAL ADMINISTRATIVE DECISION ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: Rachelle Schmitt  
DOCKET NO.: 20-06150.001-R-1  
PARCEL NO.: 16-05-03-107-007-0000

The parties of record before the Property Tax Appeal Board are Rachelle Schmitt, the appellant, by attorney Brian P. Liston, of the Law Offices of Liston & Tsantilis, P.C. 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:

<b>LAND:</b>	\$23,758
<b>IMPR.:</b>	\$107,376
<b>TOTAL:</b>	\$131,134

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 two-story dwelling of brick and siding exterior construction with 3,288 square feet of living area. The dwelling was constructed in 1987. Features of the home include an unfinished basement, central air conditioning, a fireplace, a 432 square foot enclosed porch and a 664 square foot two-car garage. The property has a 13,766 square foot site and is located in Homer Glen, Homer Township, Will County.<sup>1</sup>

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 \$275,000 as of January 1, 2019. The appraisal was prepared by Thomas Boyle, an Associate Real Estate Appraiser Trainee and David Conaghan, a Certified General Real Estate Appraiser and Certified

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<sup>1</sup> The Board finds the best description of the subject property is found in the subject's property record card submitted by the board of review, which contained a detailed sketch and measurements.

Illinois Assessing Officer. The intended use of the appraisal report was to “estimate the market value of the subject property as improved for ad valorem tax assessment.”

In estimating the market value of the subject property, the appraisers developed the sales comparison approach to value selecting five comparable sales located from 0.55 to 1.27 miles from the subject property. The comparables have sites that range in size from 12,587 to 17,763 square feet of land area and are improved with a traditional, a split-level or a Tudor style dwelling of brick, brick and vinyl or brick and cedar exterior construction ranging in size from 2,965 to 3,325 square feet of living area. The homes range in age from 30 to 45 years old. Each comparable has a basement, with two having finished area. Each dwelling has central air conditioning, one or two fireplaces and a two-car to a three-car garage. Comparables #2 and #5 each feature an inground swimming pool. Comparable sale #1 is shown to have had concessions totaling \$8,000. The comparables sold from June 2017 to April 2018 for prices ranging from \$230,000 to \$317,000 or from \$69.17 to \$101.18 per square foot of living area, land included.

After adjusting for date of sale, the appraisers adjusted the comparables for differences with the subject in site size, age, room count, dwelling size, basement finish and other factors, arriving at adjusted sale prices for the comparables ranging from \$197,100 to \$311,800 and an opinion of market value for the subject of \$275,000. The appraisers made no adjustment to comparable #1 for reported concessions even though they report concessions are not typical for the subject’s market. Based on this evidence, the appellant requested the subject’s assessment be reduced 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 \$131,134. The subject's assessment reflects a market value of \$392,970 or \$119.52 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.

The board of review, through the Homer Township Assessor, submitted comments critiquing the appraisal comparables arguing comparables #3, #4 and #5 sold in 2017 which is further away from the January 1, 2020 valuation date, that comparable #2 has an inground pool and comparable #4 is a split-level design. Based on these differences with the subject, the board of review contended these sales should be given little weight. The board of review also submitted a map depicting the proximity of both parties’ comparables to the subject. The map illustrates that the appraisal comparables are located farther away from the subject property than the board of review’s comparables.

In support of its contention of the correct assessment the board of review submitted a grid analysis and property record cards on the subject and four comparables located within 0.45 of a mile from the subject property. The comparables have sites that range in size from 12,939 to 24,583 square feet of land area and are improved with two-story dwellings of brick and siding or brick and cedar siding exterior construction ranging in size from 2,558 to 3,288 square feet of living area. The homes were built from 1976 to 1996. Each comparable has an unfinished basement, central air conditioning, one fireplace and a garage with either 460 or 864 square feet of building area. The comparables sold from October 2018 to December 2019 for prices ranging from \$310,000 to \$385,000 or from \$117.09 to \$147.58 per square foot of living area, land

included. Based on this evidence, the board of review requested the subject's assessment be confirmed.

### **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 appellant submitted an appraisal and the board of review submitted four comparable sales in support of their positions before the Property Tax Appeal Board. The Board gives less weight to the appraisers' opinion of value for the subject as the appraisal comparables sold in 2017 and 2018, less proximate to the January 1, 2020 assessment date than other properties in the record. The Board also gives less weight to board of review comparables #2 and #4 which sold in 2018, less proximate to the assessment date at issue.

The Board finds the best evidence of market value to be board of review comparables #1 and #3 which sold proximate to the assessment date at issue and are similar to the subject in location, age, design, dwelling size and other features. These comparables sold in July and December 2019 for prices of \$360,000 and \$377,500 or from \$124.18 and \$147.58 per square foot of living area, including land, respectively. The subject's assessment reflects a market value of \$392,970 or \$119.52 per square foot of living area, including land, which falls above the two best comparable sales in the record on an overall market value basis and below the range on a per square foot basis. Accepted real estate theory provides that, all things being 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. Given the subject's slightly larger dwelling size when compared to the two best comparables in the record, a higher overall market value and lower relative per square foot value appear logical. After considering adjustments to the comparables for differences with the subject such as dwelling size and exterior features, 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.



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Chairman



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Member

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Member



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Member



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Member

DISSENTING:

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C E R T I F I C A T I O N

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:

May 16, 2023

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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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