



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

APPELLANT: James & Ashley Eiler
DOCKET NO.: 20-06154.001-R-1
PARCEL NO.: 16-05-11-104-012-0000

The parties of record before the Property Tax Appeal Board are James & Ashley Eiler, the appellants; 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: \$31,565
IMPR.: \$102,994
TOTAL: \$134,559

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellants 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 2-story dwelling of brick and cedar siding exterior construction with 3,570 square feet of living area. The dwelling was constructed in 1993. Features of the home include a basement, central air conditioning, a fireplace, and a 2-car garage. The property has an approximately 13,555 square foot site and is located in Homer Glen, Homer Township, Will County.

The appellants contend overvaluation as the basis of the appeal. In support of this argument the appellants submitted an appraisal estimating the subject property had a market value of \$385,000 as of September 5, 2020. The appraisal was prepared by Scott R. Simester, a certified residential real estate appraiser. The appraiser noted the subject property backs to power lines.

Under the sales comparison approach, the appraiser examined six comparable sales located from 0.06 of a mile to 1.82 miles from the subject. The parcels range in size from 12,544 to 20,688

square feet of land area and are improved with 1-story or 2-story homes ranging in size from 2,607 to 3,560 square feet of living area. The appraiser reported comparable #4 backs to power lines like the subject. The dwellings range from 13 to 32 years old. Each home has a basement, four of which have finished area, central air conditioning, and a 2-car or a 3-car garage. Comparables #1 and #5 each have a fireplace.¹ Comparable #4 has an inground swimming pool. The comparables sold from July 2019 to February 2020 for prices ranging from \$385,000 to \$424,900 or from \$109.44 to \$155.35 per square foot of living area, including land. The appraiser made adjustments to the comparables for differences from the subject, such as site size, view, dwelling size, basement finish, garage size, and inground swimming pool amenity, to arrive at adjusted sale prices ranging from \$363,600 to \$422,200. Based on the foregoing, the appraiser concluded an indicated value of \$385,000 under the sales comparison approach.

Under the cost approach, the appraiser reviewed recent land sales in the area to conclude a site value of \$60,000. The appraiser next calculated the replacement cost new of the improvements of \$362,906 using the Marshall & Swift September 2020 publication for a good quality home, from which the appraiser subtracted depreciation of \$54,436 to arrive at a depreciated cost of \$308,470. The appraiser added the site value, depreciated improvements, and value of other site improvements to conclude an indicated value for the subject property of \$383,470 under the cost approach.

The appraiser gave equal weight to the sales comparison and cost approaches to opine a market value of \$385,000 as of September 5, 2020 for the subject property.

Based on this evidence, the appellants 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 \$134,559. The subject's assessment reflects a market value of \$403,233 or \$112.95 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 three comparable sales, together with a grid analysis of the appraisal comparables and a map depicting the locations of both parties' comparables in relation to the subject. Comparables #1 and #2 are the same properties as the appraisal comparables #1 and #5, respectively. Comparable #3 is located 0.28 of a mile from the subject and has a 12,360 square foot site improved with a 2-story home with 2,862 square feet of living area. The home was built in 1996 and features a basement, central air conditioning, a fireplace, and a 648 square foot garage. This comparable sold in October 2018 for a price of \$300,000 or \$104.82 per square foot of living area, including land.

¹ The board of review reported these two common comparables each have a fireplace, which was not refuted by the appellant in written rebuttal.

The board of review also presented a letter from the township assessor contending that the appraisal comparable #2 is a dissimilar 1-story home and the appraisal comparables #1, #4, and #5 are located in the subject's subdivision.

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

Conclusion of Law

The appellants contend 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 appellants did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The appellants presented an appraisal and the board of review presented three comparable sales in support of their respective positions before the Board. The Board gives less weight to the appraisal where three of the six comparable sales are located more than one mile from the subject and one comparable is a 1-story home with no adjustment for this difference in design when compared to the subject. Moreover, the appraiser developed the cost approach, which was given equal weight, even though the subject home is approximately 27 years old. Consequently, the Board gives less weight to the value conclusion contained in the appraisal and will instead consider the raw sales data presented in the appraisal and by the board of review.

The record contains a total of seven comparable sales, with two common sales, for the Board's consideration. The Board gives less weight to the appraisal comparables #2, #3, and #6, which are located more than one mile from the subject. The Board gives less weight to the appraisal comparable #4 and the board of review's comparable #3, which are substantially smaller homes than the subject dwelling. Moreover, the board of review's comparable #3 sold in 2018, which is less proximate in time to the assessment date than other comparables in this record.

The Board finds the best evidence of market value to be the two common sales, the appraisal comparable #1/board of review's comparable #1 and the appraisal comparable #5/board of review's comparable #2, which are similar to the subject in dwelling size, age, location, site size, and features, although these comparables lack an inground swimming pool that is a feature of the subject, suggesting upward adjustments to these comparables would be needed to make them more equivalent to the subject. These most similar comparables sold in July 2019 and January 2020 for prices of \$424,900 and \$390,000 or for \$119.35 and \$119.38 per square foot of living area, including land. The subject's assessment reflects a market value of \$403,233 or \$112.95 per square foot of living area, including land, which is bracketed by the best comparable sales in terms of total market value and below the best comparables on a price per square foot basis. Based on this evidence and after considering appropriate adjustments to the best comparables for differences when compared to the subject, such as inground swimming pool amenity, 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

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