



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

APPELLANT: Nancy C. Glovack
DOCKET NO.: 20-06283.001-R-1
PARCEL NO.: 16-05-35-402-003-0000

The parties of record before the Property Tax Appeal Board are Nancy C. Glovack, the appellant, by Jessica Hill-Magiera, Attorney at Law in Lake Zurich; and the Will County Board of Review.

Based on the facts and exhibits presented in this matter, the Property Tax Appeal Board hereby finds *a reduction* 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: \$30,990
IMPR.: \$136,728
TOTAL: \$167,718

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 cedar siding exterior construction with 3,590 square feet of living area.¹ The dwelling was constructed in 2000. Features of the home include a basement, central air conditioning, a fireplace and an 814 square foot garage. The property has a 40,245 square foot site and is located in Mokena, Homer Township, Will County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument, the appellant submitted information on five comparable sales located in the same assessment neighborhood as the subject and within .40 of a mile from the subject property. The comparables are improved with two-story dwellings ranging in size from 3,153 to 4,009 square feet of living area. The dwellings were built from 2001 to 2006. Each comparable has a basement, central air

¹ The Board finds the best description of the subject property is found in the evidence presented by the board of review.

conditioning, a fireplace and a garage ranging in size from 721 to 913 square feet of building area. The comparables sold from January 2019 to September 2020 for prices ranging from \$435,000 to \$555,000 or from \$110.94 to \$142.69 per square foot of living area, including land. Based on this evidence, the appellant requested the subject's assessment be reduced to \$165,648, which would reflect a market value of \$496,994 or \$138.44 per square foot of living area, including land, when using 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 \$190,525. The subject's assessment reflects a market value of \$570,947 or \$159.04 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 submitted a letter prepared by the Homer Township Assessor's Office arguing that the appellant's comparables #2 through #4 should be given less weight since they occur less proximate in time to the January 1, 2020 valuation date. The assessor also submitted a grid analysis reiterating the appellant's comparables, which included additional descriptive information on the properties. The assessor reported the appellant's comparables have sites that range in size from 40,024 to 47,639 square feet of land area. The comparable dwellings have exterior constructions of brick, brick and stucco, brick and cedar siding or brick, stucco and stone. The board of review also reported that the appellant's comparable #1 has two fireplaces, the appellant's comparable #2 has an inground swimming pool and the appellant's comparables #3 and #4 each have finished basement area.

In support of its contention of the correct assessment, the board of review, through the township assessor submitted information on four comparable sales located in the same assessment neighborhood as the subject and within .51 of a mile from the subject property. The board of review's comparable #4 is the same property as the appellant's comparable #5. The comparables have sites that range in size from 39,958 to 44,141 square feet of land area. The comparables are improved with two-story dwellings of brick and stucco or brick and cedar siding exterior construction ranging in size from 3,153 to 3,930 square feet of living area. The dwellings were built from 2001 to 2003. The comparables each have a basement, one of which has finished area. Each comparable has central air conditioning, one fireplace and a garage ranging in size from 731 to 946 square feet of building area. Comparable #3 has an inground swimming pool. The comparables sold from October 2018 to July 2019 for prices ranging from \$425,000 to \$628,000 or from \$131.04 to \$165.09 per square foot of living area, including land. The board of review also submitted a property record card for the subject and each of its comparables and a location map depicting the locations of both parties' comparables in relation to the subject property.² Based on this evidence, the board of review requested confirmation of the subject's assessment.

In written rebuttal, counsel for the appellant contended that board of review comparables #1 and #2 sold too remote in time to establish market value as of January 1, 2020. Counsel agreed that board of review comparable sale #3 is an acceptable comparable and board of review comparable #4 is a duplicate comparable sale as it is the same as appellant's comparable sale #5. In a

² The location map depicts eight assessor comparables and nine appellant comparables.

rebuttal grid analysis, counsel reiterated that the appellant's five comparables and board of review comparables #3 and #4, which includes the common comparable, are the best comparable sales in the record and contended the subject's assessment should be reduced.

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 met this burden of proof and a reduction in the subject's assessment is warranted.

The record contains eight suggested comparable sales for the Board's consideration, as one sale was common to the parties. The Board has given less weight to the appellant's comparable #2 and board of review comparable #3 as each property has an inground swimming pool, unlike the subject. The Board has also given less weight to the board of review comparables #1 and #2 due to their sale dates occurring in 2018, which is less proximate in time to the lien date at issue and thus, less likely to be indicative of the subject's market value as of January 1, 2020.

The Board finds the best evidence of market value to be the appellant's comparables #1, #3, #4 and #5, which includes the parties' common comparable. The Board finds these comparables sold proximate in time to the assessment date at issue and are similar to the subject in location, dwelling size, design, age and some features, except two comparables have finished basements, unlike the subject, suggesting adjustments would be required to make these comparables more equivalent to the subject. Nevertheless, the comparables sold from January 2019 to September 2020 for prices ranging from \$435,000 to \$555,000 or from \$110.94 to \$142.69 per square foot of living area, including land. The subject's assessment reflects a market value of \$570,947 or \$159.04 per square foot of living area, including land, which falls above the range established by the best comparable sales in the record. After considering adjustments to the best comparables for differences when compared to the subject, the Board finds the subject's estimated market value as reflected by its assessment is excessive. Therefore, based on this record the Board finds a reduction in the subject's assessment is 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: April 18, 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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