



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

APPELLANT: Tong Hou
DOCKET NO.: 20-06295.001-R-1
PARCEL NO.: 11-04-04-209-008-0000

The parties of record before the Property Tax Appeal Board are Tong Hou, 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: \$20,441
IMPR.: \$38,559
TOTAL: \$59,000

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 one-story dwelling of vinyl and brick exterior construction with 1,429 square feet of living area. The dwelling was constructed in 1971 and has a concrete slab foundation. The property has an approximately 6,413 square foot site and is located in Romeoville, Lockport Township, Will County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on four comparable sales located within 0.36 of a mile from the subject property. The comparables are improved with one-story dwellings that range in size from 1,294 to 1,456 square feet of living area. The dwellings were built from 1968 to 1970. Each comparable has a garage ranging in size from 300 to 440 square feet of building area. The properties sold from July 2019 to June 2020 for prices ranging from \$118,000 to \$190,000 or from \$81.04 to \$132.59 per square foot of living area, land included. Based on this evidence, the appellant requested the subject's total assessment be reduced to \$56,158 which reflects a market

value of \$168,491 or \$117.91 per square foot of living area, land included, when applying 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 \$64,945. The subject's assessment reflects a market value of \$194,621 or \$136.19 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 located in the same assessment neighborhood code as the subject property. Board of review comparable #1 is the same property as the appellant's comparable #3. The comparables have sites that range in size from 6,254 to 8,700 square feet of land area and are improved with one-story dwellings of vinyl exterior construction that range in size from 1,225 to 1,294 square feet of living area. The homes were built from 1939 to 1970. Each comparable has a concrete slab foundation. One comparable has central air conditioning and three comparables each have a garage ranging in size from 400 to 616 square feet of building area. The properties sold from May 2018 to November 2019 for prices ranging from \$158,000 to \$184,000 or from \$122.10 to \$148.39 per square foot of living area, land included.

The board of review submitted comments depicting the subject sold in 2017 and that after the purchase the "appellant remodeled the structure converting the garage to living space." Based on this evidence, the board of review requested the subject's assessment be confirmed.

In rebuttal, the appellant's attorney critiqued the board of review's comparables arguing its comparables #2, #3 and #4 are not comparable to the subject due to smaller dwelling sizes and/or sold remote in time to the assessment date. Appellant's counsel contended that sales occurring more than one year from the lien date are generally less reliable indicators of market value.

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 seven comparable sales for the Board's consideration, as one property was common to both parties. The Board gives less weight to appellant comparable #1 which, based on its per square foot sale price, appears to be an outlier when compared to other properties in the record. The Board gives less weight to board of review comparables #2, #3 and #4 which sold in 2018, less proximate to the January 1, 2020 assessment date than other sale comparables in the record.

The Board finds the best evidence of market value to be appellant comparables #2, #3 and #4 along with board of review comparable #1, including the common property, which sold more

proximate to the lien date at issue and are generally similar to the subject in location, age, design, and some other features. These comparables sold from July 2019 to June 2020 for prices ranging from \$158,000 to \$190,000 or from \$113.71 to \$132.59 per square foot of living area, including land. The subject's assessment reflects a market value of \$194,621 or \$136.19 per square foot of living area, including land, which falls above the range established by the best comparable sales in this record. After considering appropriate adjustments to the comparables for differences from the subject, 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

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

APPELLANT

Tong Hou, by attorney:
Jessica Hill-Magiera
Attorney at Law
790 Harvest Drive
Lake Zurich, IL 60047

COUNTY

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