



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

APPELLANT: Terry Seeberg
DOCKET NO.: 20-06296.001-R-1
PARCEL NO.: 11-04-06-112-020-0000

The parties of record before the Property Tax Appeal Board are Terry Seeberg, the appellant, by attorney 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: \$17,766
IMPR.: \$67,226
TOTAL: \$84,992

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 1,969 square feet of living area. The dwelling was constructed in 1999. Features of the home include a crawl space foundation, central air conditioning and a 400 square foot garage. The property is located in Plainfield, Lockport Township, Will County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on six comparable sales located within 0.49 of a mile from the subject property. The comparable sites are improved with one-story dwellings that range in size from 1,806 to 1,969 square feet of living area. The dwellings were built from 1997 to 2000. Each comparable has central air conditioning and a garage ranging in size from 400 to 500 square feet of building area. Four dwellings each have one fireplace. The properties sold from February 2019 to October 2020 for prices ranging from \$221,750 to \$260,000 or from \$118.01 to

\$133.44 per square foot of living area, land included. Based on this evidence, the appellant requested the subject's total assessment be reduced to \$84,992 which reflects a market value of \$255,002 or \$129.51 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 \$90,387. The subject's assessment reflects a market value of \$270,863 or \$137.56 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 subdivision as the subject property. Board of review comparables #1 and #2 are the same properties as the appellant's comparables #5 and #1, respectively. The comparable sites are improved with one-story dwellings of vinyl or vinyl and brick exterior construction that range in size from 1,741 to 1,969 square feet of living area. The homes were built in 1998 or 1999. Each comparable has a crawl space foundation, central air conditioning and a garage with 400 or 440 square feet of building area. One comparable has a fireplace. The properties sold from June 2019 to October 2022 for prices ranging from \$241,000 to \$319,000 or from \$130.27 to \$162.01 per square foot of living area, land included. Based on this evidence, the board of review requested the subject's assessment be confirmed.

In rebuttal, the appellant's counsel critiqued the board of review's comparables arguing comparable #3 was not comparable due to a smaller dwelling size. Counsel submitted a grid with both parties' comparables along with a grid containing its suggested "best comparable sales for further clarity." Counsel also expressed dissatisfaction with the Property Tax Appeal Board's decision-making process.

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 comparable sales for the Board's consideration, as two properties were common to both parties. The Board finds the comparables are generally similar to the subject in location, age, design, dwelling size and other features. These properties sold from February 2019 to October 2020 for prices ranging from \$221,750 to \$319,000 or from \$118.01 to \$162.01 per square foot of living area, including land. Removing the high and low sales, appellant comparable #6 and board of review comparable #4, results in a tighter value range of \$241,000 to \$260,000 or from \$126.22 to \$140.72 per square foot of living area, land included. The subject's assessment reflects a market value of \$270,863 or \$137.56 per square foot of living area, including land, which falls above the narrower range of comparable sales contained in the record, on an overall market value basis and within the range on a per square foot basis. After

considering appropriate adjustments to the comparables for differences from the subject, the Board finds the subject's assessment is excessive and a reduction in the subject's assessment, commensurate with the request is warranted.

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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