



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

APPELLANT: Nenita P. Roque
DOCKET NO.: 20-06317.001-R-1
PARCEL NO.: 16-05-12-109-049-0000

The parties of record before the Property Tax Appeal Board are Nenita P. Roque, 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: \$16,527
IMPR.: \$97,973
TOTAL: \$114,500

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 3,179 square feet of living area. The dwelling was constructed in 1985. Features of the home include a basement, central air conditioning, one fireplace and an 802 square foot garage. The property has an approximately 10,230 square foot site and is located in Homer Glen, Homer 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 0.17 of a mile from the subject property. The comparables have sites that range in size from 10,418 to 15,804 square feet of land area¹ and are improved with two-story dwellings of brick and siding exterior construction that range in size from 3,179 to 3,211 square feet of living area. The dwellings

¹ The board of review submitted a grid analysis for the appellant's comparables which contained additional property details not submitted by the appellant.

were built in 1983 or 1986. Each comparable has a basement, central air conditioning, one fireplace and a garage ranging in size from 536 to 804 square feet of building area. Comparable #1 has an inground swimming pool. The appellant reported the properties sold from July 2018 to September 2019 for prices ranging from \$295,000 to \$345,000 or from \$92.80 to \$108.39 per square foot of living area, land included. Based on this evidence, the appellant requested the subject's total assessment be reduced to \$108,893 which reflects a market value of \$326,712 or \$102.77 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 \$123,698. The subject's assessment reflects a market value of \$370,686 or \$116.60 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 response to the appellant's comparables the Homer Township Assessor submitted a brief arguing appellant comparable #1 is a foreclosure and that comparable #3 reflects an administrator's deed that was reported by the appellant with an incorrect sale date. In support of these arguments, the township assessor submitted copies of the PTAX-203 Real Estate Transfer Declarations for appellant comparables #1 and #3 as well as a copy of the Multiple Listing Service (MLS) sheet for comparable #1.

In support of its contention of the correct assessment the board of review submitted information on four comparable sales located within 0.23 of a mile from the subject property. The comparables have sites that range in size from 10,845 to 13,875 square feet of land area and are improved with two-story dwellings of brick and siding exterior construction with either 2,576 or 3,179 square feet of living area. The homes were built from 1977 to 1986. Each comparable has a basement, central air conditioning and a garage ranging in size from 465 to 804 square feet of building area. Three dwellings each have one fireplace. Comparable #2 has an inground swimming pool. The properties sold from May to November 2019 for prices ranging from \$285,000 to \$372,500 or from \$110.64 to \$124.22 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 comparables #1, #3 and #4 contending these properties are not comparable to the subject due to differences in dwelling size. With respect to the board of review's contention that appellant's comparables #1 and #3 reflect a foreclosure and an estate sale the appellant argued that pursuant to 35 ILCS 200/16-183, "PTAB shall consider compulsory sales as valid comparable sales." 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.

As an initial matter, the appellant's attorney claimed that pursuant to 16-183 of the Property Tax Code, compulsory sales "shall be considered valid comparable sales." In fact, this section of the Property Tax Code reads as follows:

The Property Tax Appeal Board shall consider compulsory sales of comparable properties for the purposes of revising and correcting assessments, including those compulsory sales of comparable properties submitted by the taxpayer. (35 ILCS 200/16-183)

The parties submitted eight comparable sales for the Board's consideration. The Board gives less weight to appellant comparable #1, which based on its sale price per square foot, appears to be an outlier when compared to other properties in the record. The Board gives less weight to appellant comparable #4 which sold in 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 #1, #3 and #4 which are smaller in dwelling size when compared to the subject and other comparables in the record.

The Board finds the best evidence of market value to be appellant comparables #2 and #3 along with board of review comparable #2, which sold proximate to the assessment date at issue and are similar to the subject in location, age, design, dwelling size and other features. However, board of review comparable #2 has an inground swimming pool, suggesting a downward adjustment is needed to make this property more equivalent to the subject. These comparables sold from February to August 2019 for prices ranging from \$330,000 to \$372,500 or from \$102.77 to \$117.18 per square foot of living area, including land. The subject's assessment reflects a market value of \$370,686 or \$116.60 per square foot of living area, including land, which falls within the range established by the best comparable sales in this record. However, 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 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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