



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

APPELLANT: Peter & Ann Marie Van Tholen  
DOCKET NO.: 20-06329.001-R-1  
PARCEL NO.: 12-02-03-401-033-0000

The parties of record before the Property Tax Appeal Board are Peter & Ann Marie Van Tholen, the appellants, 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 **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:** \$28,762  
**IMPR.:** \$119,623  
**TOTAL:** \$148,385

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 part 2-story and part 1-story, dwelling of frame and brick exterior construction with 3,418 square feet of living area. The dwelling was constructed in 2002. Features of the home include a walkout basement, central air conditioning, two fireplaces and an attached 680 square foot garage. The property has a 41,547 square foot site and is located in Bolingbrook, DuPage Township, Will County.

The appellants contend overvaluation as the basis of the appeal. In support of this argument the appellants submitted information on five comparable sales that are located from .22 to .45 of a mile from the subject. The appellants failed to disclose the comparables' site sizes. The comparables were described as being improved with 2-story dwellings ranging in size from 3,130 to 4,196 square feet of living area. The dwellings were built from 1991 to 2006. The comparables have basements, one of which has finished area, and three of which have a walkout.

The comparables have central air conditioning, a fireplace and an attached garage ranging in size from 659 to 767 square feet of building area. The comparables sold from September 2018 to October 2020 for prices ranging from \$355,000 to \$510,000 or from \$98.31 to \$127.25 per square foot of living area, including land.

Based on this evidence the appellants requested a reduction in the subject's assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$148,385. The subject's assessment reflects a market value of \$444,666 or \$130.10 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 that are located from .29 to .39 of a mile from the subject. The board of review's comparable #3 is the same property as the appellants' comparable #5. The comparables have sites ranging in size from 14,084 to 26,540 square feet of land area that are improved with part 2-story and part 1-story dwellings of frame, frame and brick, brick and vinyl or other exterior construction ranging in size from 2,860 to 3,311 square feet of living area. The dwellings were built from 1993 to 2005. The comparables have basements, three of which have finished area, and two of which have a walkout. The comparables have central air conditioning, one or two fireplaces, and a garage ranging in size from 452 to 958 square feet of building area. The comparables sold from February 2017 to September 2018 for prices ranging from \$288,000 to \$410,000 or from \$94.67 to \$131.12 per square foot of living area, including land. The board of review argued the subject has an extra-large wooded lot, located on a cul-de-sac, that closely connects to the prairie path and the river.

Based on this evidence the board of review requested confirmation of the subject's assessment.

The appellants submitted rebuttal critiquing the board of review's submission and argued the appellants' comparables #1 and #3 are the best comparables. These best comparables support a request to lower the subject's market value to \$415,389 or \$121.53 per square foot of living area, including land, based on the comparables' median sale prices.

### **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 parties submitted a total of eight comparable sales for the Board's consideration, one of which was submitted by both parties. The Board gives less weight to the board of review's comparables, which includes the parties' common comparable, due to their sale date occurring greater than 15 months prior to the January 1, 2020 assessment date at issue. The Board finds

the appellants' remaining comparables have varying degrees of similarity to the subject. However, the appellants failed to disclose the comparables' site sizes, which is necessary when analyzing their comparability to the subject. In addition, the appellants failed to refute the board of review's contention that the subject has an extra-large wooded lot, located on a cul-de-sac, that closely connects to the prairie path and the river. Nevertheless, the best comparables sold from September 2019 to October 2020 for prices ranging from \$405,000 to \$510,000 or from \$98.31 to \$127.25 per square foot of living area, including land. The subject's assessment reflects a market value of \$444,666 or \$130.10 per square foot of living area, including land, which falls within the range established by the best comparable sales in the record on a total market value basis but above the range on a per square foot basis. However, after considering adjustments to the best comparables for differences when compared to the subject, such as their lack of an extra-large wooded lot, located on a cul-de-sac, that closely connects to the prairie path and the river, the Board finds the subject's higher per square foot estimated market value as reflected by its assessment is justified. Based on this evidence 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.



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Chairman



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Member

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Member



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Member



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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:

May 16, 2023



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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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