



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

APPELLANT: John & Allison Blanchard
DOCKET NO.: 20-06331.001-R-1
PARCEL NO.: 12-02-09-104-012-0000

The parties of record before the Property Tax Appeal Board are John & Allison Blanchard, 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: \$36,111
IMPR.: \$93,376
TOTAL: \$129,487

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 2-story dwelling of brick and vinyl exterior construction with 3,399 square feet of living area. The dwelling was constructed in 2004. Features of the home include a lookout basement, central air conditioning, a fireplace and an attached 620 square foot garage. The property has a 10,676 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 six comparable sales that are located from .08 to .24 of a mile from the subject. The appellants failed to disclose the comparables' site sizes. The comparables are improved with 2-story dwellings containing 3,399 or 3,454 square feet of living area. The dwellings were built from 2002 to 2004. The comparables have basements, one of which has a walkout, central air conditioning, and an attached 620 or 656 square foot garage.

Four comparables each have a fireplace. The comparables sold from March 2019 to December 2020 for prices ranging from \$280,000 to \$365,000 or from \$81.07 to \$105.67 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 \$129,487. The subject's assessment reflects a market value of \$388,034 or \$114.16 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 three comparable sales that are located from .16 to .39 of a mile from the subject. The board of review's comparable #3 is the same property as the appellants' comparable #1. The comparables have sites ranging in size from 10,207 to 17,970 square feet of land area that are improved with 2-story dwellings of vinyl, brick and vinyl or stone and vinyl exterior construction containing 3,399 or 3,454 square feet of living area. The dwellings were built in 2002 or 2003. The comparables have basements, one of which has finished area, and one of which is a lookout style. The comparables have central air conditioning, and a 620 or 656 square foot garage. The comparables sold from June 2019 to February 2020 for prices ranging from \$335,000 to \$405,000 or from \$98.56 to \$119.15 per square foot of living area, including land. The board of review argued the subject has an end lot, that backs to the river, and the back and sides are adjacent to forest preserve district land.

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, as well as the board of review's comparables #1 and #2, are the best comparables. These best comparables support a request to lower the subject's market value to \$349,347 or \$102.78 per square foot of living area, including land, based on the best comparables' median sale prices. The appellants also argued the time adjustment, proffered by the board of review regarding their common comparable, was for a sale that occurred only 6 months prior to the lien date.

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 nine comparable sales for the Board's consideration, one of which was submitted by both parties. The Board finds the parties, 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 end lot, that backs to the river, and the back and sides are adjacent to forest preserve district land. Nevertheless, the parties' comparables sold from March 2019 to December 2020 for prices ranging from \$280,000 to \$405,000 or from \$81.07 to \$119.15 per square foot of living area, including land. The subject's assessment reflects a market value of \$388,034 or \$114.16 per square foot of living area, including land, which falls within the range established by the comparable sales in the record. After considering adjustments to the best comparables for differences when compared to the subject, such as their lack of an end lot, that backs to the river, and the back and sides are adjacent to forest preserve district land, the Board finds the subject's estimated market value as reflected by its assessment is supported. 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.



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:

May 16, 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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