



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

APPELLANT: Donald & Susan Krause
DOCKET NO.: 20-06356.001-R-1
PARCEL NO.: 11-04-25-101-064-0000

The parties of record before the Property Tax Appeal Board are Donald & Susan Krause, 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: \$19,880
IMPR.: \$85,759
TOTAL: \$105,639

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 1-story dwelling of frame and brick construction with 1,909 square feet of living area. The dwelling was constructed in 2018. Features of the home include a slab foundation, central air conditioning, an attached 400 square foot garage and a 182 square foot enclosed frame porch/sunroom. The property is located in Lockport, Lockport Township, Will County.

The appellants contend overvaluation as the basis of the appeal. In support of this argument the appellants submitted information on nine comparable sales that are located from .04 to .36 of a mile from the subject. The comparables are improved with 1-story dwellings ranging in size from 1,788 to 2,015 square feet of living area. The dwellings were built in 2018 or 2019. The comparables have central air conditioning, and a 400 or a 420 square foot garage. The

comparables sold from January to November 2019 for prices ranging from \$259,500 to \$300,578 or from \$132.33 to \$149.17 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 \$105,639. The subject's assessment reflects a market value of \$316,569 or \$165.83 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 within the same neighborhood code as the subject. The board of review's comparable #1 is the same property as the appellants' comparable #7. The comparables are improved with 1-story dwellings of frame and brick exterior construction ranging in size from 1,925 to 2,132 square feet of living area. The dwellings were built from 2016 to 2019. The comparables have slab foundations, central air conditioning and an attached 400 square foot garage. One comparable has an enclosed frame porch. The comparables sold from February to November 2019 for prices ranging from \$300,578 to \$362,081 or from \$149.17 to \$169.83 per square foot of living area, including land. The board of review argued the appellants added an enclosed frame porch/sunroom in 2019, which the appellants' permit disclosed an amount of \$29,898 was to be spent.

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, #2 and #3, are the best comparables. These best comparables support a request to lower the subject's market value to \$279,493 or \$146.41 per square foot of living area, including land, based on the best 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 12 comparable sales for the Board's consideration, one of which was submitted by both parties. The Board gives less weight to the appellants' comparable #5, as well as the board of review's comparable #4, due to the difference in dwelling size when compared to the subject. The Board finds the parties' remaining comparables, which includes the parties' common comparable, are similar to the subject in location, dwelling style, age, size and most features. However, only the board of review's comparable #2 has an enclosed frame porch when compared to the subject. Nevertheless, the best comparables sold from January to

November 2019 for prices ranging from \$262,959 to \$320,000 or from \$132.33 to \$159.09 per square foot of living area, including land. The subject's assessment reflects a market value of \$316,569 or \$165.83 per square foot of living area, including land, which falls within the range established by the comparable sales in the record on a total market value basis but slightly above 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 enclosed frame porch, 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.



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: June 27, 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

Donald & Susan Krause, 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