



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

APPELLANT: Clemente & Rosanna Fortino
DOCKET NO.: 20-06380.001-R-1
PARCEL NO.: 07-01-29-203-029-0000

The parties of record before the Property Tax Appeal Board are Clemente & Rosanna Fortino, 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: \$23,883
IMPR.: \$151,991
TOTAL: \$175,874

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 frame construction with 3,748 square feet of living area.¹ The dwelling was constructed in 2018. Features of the home include a basement, central air conditioning, 4 full bathrooms, a fireplace, an attached 925 square foot garage and an inground swimming pool. The property is located in Plainfield, Wheatland 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 .04 to .21 of a mile from the subject. The comparables are improved with 2-story dwellings ranging in size from 3,075 to 3,887 square feet of living area. The dwellings were built from 2006 to 2019. The

¹ Additional information, regarding the features of the subject and the appellants' comparables, was obtained from their property record card's (PRC's) submitted by the board of review.

comparables have basements, central air conditioning, 2.5 or 3.5 bathrooms, a fireplace and a garage ranging in size from 445 to 667 square feet of building area. The comparables sold from March 2019 to January 2020 for prices ranging from \$400,000 to \$435,000 or from \$102.91 to \$132.68 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 \$175,874. The subject's assessment reflects a market value of \$527,042 or \$140.62 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 .12 to .17 of a mile from the subject. The board of review's comparable #3 is the same property as the appellants' comparable #2. The comparables are improved with 2-story dwellings of frame construction ranging in size from 3,560 to 3,887 square feet of living area. The dwellings were built in 2005 or 2006. The comparables have basements, one of which has finished area, central air conditioning, 3.5 bathrooms, one or two fireplaces and a garage ranging in size from 639 to 702 square feet of building area. The comparables sold from January to October 2020 for prices ranging from \$400,000 to \$522,500 or from \$102.91 to \$146.77 per square foot of living area, including land. The board of review argued the subject has added value due to its inground swimming pool, larger patio and brick driveway.

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 contending #1 and #2 are not comparable due to their difference in age. Furthermore, the appellants argued the board of review's comparables, like the appellants; also have smaller garages, no brick driveways and no inground swimming pools. The appellants further argue the comparables in the record support a request to lower the subject's market value to \$447,774 or \$119.47 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 finds none of the parties' comparables are particularly similar to the subject. Nevertheless, the Board gives less weight to the appellants' comparables #1 and #3, due to their significantly smaller 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, dwelling size and some features. However, each comparable lacks an inground swimming pool, has a smaller garage and fewer bathroom fixtures when compared to the subject. Nevertheless, the best comparables sold from March 2019 to October 2020 for prices ranging from \$400,000 to \$522,500 or from \$102.91 to \$146.77 per square foot of living area, including land. The subject's assessment reflects a market value of \$527,042 or \$140.62 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, 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: 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

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