



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

APPELLANT: Michael Taylor
DOCKET NO.: 20-06386.001-R-1
PARCEL NO.: 23-16-07-407-001-0000

The parties of record before the Property Tax Appeal Board are Michael Taylor, 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: \$16,751
IMPR.: \$65,006
TOTAL: \$81,757

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 2-story dwelling with brick and stucco exterior construction containing 2,341 square feet of living area.¹ The dwelling was built in 1980. Features of the home include a basement with 745 square feet of finished area, central air conditioning, a fireplace, and an attached garage with 959 square feet of building area. The property has a site of approximately 41,583 square feet and is located in Crete, Crete Township, Will County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument, the appellant submitted a grid analysis with limited information on three comparable sales located within .94 of a mile from the subject and in the same assessment neighborhood name as the subject property. The comparables are improved with 2-story dwellings that range in size from 2,514 to 2,870 square feet of living area. The dwellings were built from 1979 to 1987. Each

¹ Some descriptive information regarding the subject was drawn from the grid analysis submitted by the board of review.

comparable features a full basement, central air conditioning, a fireplace, and a garage ranging in size from 484 to 748 square feet of building area. The comparables sold from July 2019 to August 2020 for prices ranging from \$150,000 to \$229,900 or from \$52.26 to \$91.09 per square foot of living area, including land. Based on this evidence, the appellant requested the subject's total assessment be reduced.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$86,389. The subject's assessment reflects a market value of \$258,882 or \$110.59 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 a grid analysis with information on four comparable sales located within 1.2 miles from the subject and within the same assessment neighborhood name as the subject property. The comparables have parcels ranging in size from approximately 17,514 to 34,841 square feet of land area. The sites are improved with 2-story dwellings of brick and vinyl or brick and frame exterior construction that range in size from 2,309 to 2,469 square feet of living area. The dwellings were built from 1979 to 1989. Each comparable features a basement, two with finished area. Each comparable also has central air conditioning, a fireplace, and a garage ranging in size from 491 to 926 square feet of building area. The comparables sold from September 2017 to June 2018 for prices ranging from \$180,000 to \$238,700 or from \$74.23 to \$103.38 per square foot of living area, including land. Based on this evidence, the board of review requested the assessment be sustained.

In rebuttal, appellant's counsel argued that the board of review comparables sold too remote in time from the lien date at issue.

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.

The record contains a total of seven comparable sales submitted by the parties in support of their respective positions before the Property Tax Appeal Board. After analyzing the evidence submitted, the Board gave less weight to appellant's comparables due to lack of any descriptive information regarding their parcels which is indispensable for the Board to make a meaningful comparative market value analysis relative to the subject property. Additionally, the appellant did not include information regarding whether the comparables had finished basements which is helpful in identifying the most similar comparables in the record when compared to the subject property.

On this record, the Board finds the best evidence of market value to be board of review comparables which included crucial descriptive data and are overall most similar to the subject in location, design, age, and most features. However, these comparables sold in 2017 and 2018 which is remote in time from the January 1, 2020 assessment date at issue. Furthermore, each comparable has a smaller lot size and comparables #1 and #3 lack a finished basement area which is a feature of the subject dwelling, suggesting that adjustments are appropriate to these comparables in order to make them more equivalent to the subject. The best comparables in the record sold from September 2017 to June 2018 for prices ranging from \$180,000 to \$238,700 or from \$74.23 to \$103.38 per square foot of living area, including land. The subject's assessment reflects a market value of \$258,882 or \$110.59 per square foot of living area, including land, which is above the range established by the best comparable sales in this record both in terms of overall market value and on a per square foot of living area basis. After considering adjustments to the best comparables in the record for differences from the subject, the Board finds that the subject property is overvalued and, therefore, a reduction 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: 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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