



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

APPELLANT: Keith & Deirdre Thornton
DOCKET NO.: 20-06395.001-R-1
PARCEL NO.: 12-02-17-211-004-0000

The parties of record before the Property Tax Appeal Board are Keith & Deirdre Thornton, 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: \$27,234
IMPR.: \$93,741
TOTAL: \$120,975

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 with frame construction containing 3,149 square feet of living area.¹ The dwelling was built in 2005. Features of the home include an unfinished basement and concrete slab foundation, central air conditioning, a fireplace, and an attached garage with 600 square feet of building area. The property has a site of approximately 9,192 square feet 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 a grid analysis with incomplete information on five comparable sales located within .24 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 contain either

¹ Some descriptive information regarding the subject property and the parties' two common comparables was drawn from the grid analysis submitted by the board of review.

3,109 or 3,149 square feet of living area. The dwellings were built in 2004 and 2005. Each comparable features a basement and concrete slab or full basement foundation, central air conditioning, and a garage containing either 575 or 600 square feet of building area. Two comparables have a fireplace. The comparables sold from November 2018 to July 2020 for prices ranging from \$285,000 to \$350,000 or from \$90.50 to \$111.15 per square foot of living area, including land. Based on this evidence, the appellants 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 \$120,975. The subject's assessment reflects a market value of \$362,526 or \$115.12 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 three comparable sales, two of which were also submitted by the appellant.² The comparable properties are located within .20 of a mile from the subject and within the same assessment neighborhood name as the subject property. They have parcels ranging in size from approximately 9,001 to 11,139 square feet of land area. The sites are improved with 2-story dwellings of frame construction each containing 3,149 square feet of living area. The dwellings were built in 2004 or 2005. Two comparables feature an unfinished basement and concrete slab foundation and one comparable has a full unfinished basement. Each comparable also has central air conditioning, and a 600 square foot garage. Two homes have a fireplace. The comparables sold from October 2018 to August 2020 for prices ranging from \$329,900 to \$420,000 or from \$104.76 to \$133.38 per square foot of living area, including land. Based on this evidence, the board of review requested the subject's assessment be confirmed.

In rebuttal, appellants' counsel argued that the board of review comparable sale #1 has a differing foundation when compared to the subject, and the remaining two comparables are duplicates of two comparables submitted by the appellants. The appellants' counsel also argued that the County's assertion that compulsory sales should be excluded from consideration has no merit as the Property Tax Appeal Board is required to accept compulsory sales. Finally, appellants' counsel argued that Property Tax Appeal Board's analysis is fundamentally flawed in that in "previous appeals" the Board deemed the subject property as being fairly assessed if "... just one comparable sale is above the subject property's price per square footage."

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

² The board of review comparables #2 and #3 are the same properties as appellants' comparables #1 and #4, respectively.

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 record contains a total of six comparable sales, including two common comparables, 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 appellants' comparables #2, #3, and #5 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 Board gave less weight to appellants' comparable #4/board of review comparable #3 based on its sale date in 2018 which is less proximate in time to the January 1, 2020 assessment date at issue than the remaining comparables in this record.

The Board finds the best evidence of market value to be board of review comparable #1 and appellants' comparable #1/board of review comparable #2 which were most similar overall to the subject in location, site size, design, dwelling size, age, and most features. These two best comparables in the record sold in June and August 2020 for prices of \$350,000 and \$420,000 or from \$111.15 and \$133.38 per square foot of living area, including land. The subject's assessment reflects a market value of \$362,526 or \$115.12 per square foot of living area, including land, which is bracketed by (and on the lower end of) the two best comparable sales in this record both in terms of overall market value and on a per square foot of living area basis.

As to the appellants' arguments in rebuttal, the Board is in agreement with the appellants in that compulsory sales are to be considered and given appropriate evidentiary weight. However, with regard to the appellants' contention that the Board's analysis is fundamentally flawed based on "previous appeals" where the Board deemed the subject as being fairly assessed if "... just one comparable sale is above the subject property's price per square footage," the Board finds this argument selective, anecdotal, and unpersuasive. Contrary to the counsel's argument, the decision of the Property Tax Appeal Board must be based upon equity and the weight of evidence, not upon a simplistic statistical formula of using the median sale price per square foot of living area, including land, of those comparables determined to be most similar to the subject as the appellants' counsel suggests. (35 ILCS 200/16-185; Chrysler Corp. v. Property Tax Appeal Board, 69 Ill.App.3d 207 (2nd Dist. 1979); Mead v. Board of Review, 143 Ill.App.3d 1088 (2nd Dist. 1986); Ellsworth Grain Co. v. Property Tax Appeal Board, 172 Ill.App.3d 552 (4th Dist. 1988); Willow Hill Grain, Inc. v. Property Tax Appeal Board, 187 Ill.App.3d 9 (5th Dist. 1989)). Additionally, as exemplified by the instant case where the subject's market value as reflected by the assessment is at the lower end of the two best comparables in the record, applying the appellants' standard of analysis would result in an **increase** in the subject's total assessment.

After considering the evidence in the record, arguments of the parties, and adjustments to the best comparables in the record for differences from the subject, the Board finds that the subject property is not overvalued and, therefore, a reduction is not 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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