



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

APPELLANT: Hugo & Mary Ann Francisco
DOCKET NO.: 20-06396.001-R-1
PARCEL NO.: 12-02-10-102-070-0000

The parties of record before the Property Tax Appeal Board are Hugo & Mary Ann Francisco, 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: \$5,936
IMPR.: \$44,295
TOTAL: \$50,231

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 raised ranch “Lasalle model” home of frame exterior construction with 1,273 square feet of living area.¹ The dwelling was constructed in 1973. Features of the home include a concrete slab foundation and a 220 square foot garage. The property has a 1,725 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 five comparable sales located within 0.20 of a mile from the subject. The comparables are improved with raised ranch “Lasalle model” homes with 1,273

¹ The parties differ regarding the subject’s dwelling size. The Board finds the best evidence of dwelling size is found in the board of review’s evidence, which was not refuted by the appellants in written rebuttal.

square feet of living area.² The dwellings were built in 1971 or 1972. Each home has a concrete slab foundation and a 220 square foot garage. The comparables sold from December 2018 to May 2019 for prices ranging from \$115,000 to \$129,900 or from \$90.34 to 102.04 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 \$50,231. The subject's assessment reflects a market value of \$150,527 or \$118.25 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 seven comparable sales located within 0.29 of a mile from the subject. Comparable #5 is the same property as the appellants' comparable #4. The parcels range in size from 1,712 to 2,518 square feet of land area and are improved with raised ranch "Lasalle model" or 2-story "Upton model" homes of frame exterior construction with 1,273 or 1,392 square feet of living area. The dwellings were built from 1971 to 1973. Each home has a 220 or 240 square foot garage. The comparables sold from February 2018 to July 2020 for prices ranging from \$129,900 to \$179,500 or from \$102.04 to \$141.01 per square foot of living area, including land.

The board of review submitted a brief contending that the subject is an interior lot within a neighborhood of tract build townhomes of several different models. The board of review argued that the appellants' comparables are not valid sales and presented Real Estate Transfer Declarations for those comparables. This documentation discloses that these comparables were advertised for sale and were not sales between related parties; the appellants' comparable #2 was transferred by Administrator's Deed; and the appellants' comparable #5 was a short sale. The board of review presented listing information for the appellants' comparable #1, disclosing it was listed for sale "as is."

Based on this evidence the board of review requested the subject's assessment be sustained.

In written rebuttal, the appellants argued that the board of review's comparables #1, #2, #3, and #4 sold too remote in time from the assessment date and that the board of review's comparable #7 differs from the subject in design and dwelling size.

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

² The appellants reported each of these comparables has 853 square feet of living area, including comparable #4, which is common to both parties. The board of review reported a dwelling size of 1,273 square feet of living area for this common comparable, which was not refuted by the appellants in written rebuttal. Thus, the Board finds comparable #4, together with the appellants' other comparables, which are the same model as comparable #4 and are reported to have the same dwelling size as comparable #4, also have 1,273 square feet of living area.

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.

As an initial matter, the Board finds the board of review has not demonstrated that the appellants' comparables were not arm's length sales. "Illinois law requires that all real property be valued at its fair cash value, estimated at the price it would bring at a fair voluntary sale where the owner is ready, willing, and able to sell but not compelled to do so, and the buyer is likewise ready, willing, and able to buy, but is not forced to do so. Bd. of Educ. v. Ill. Prop. Tax Appeal Bd., 2011 IL App (2d) 100068, P36, 961 N.E.2d 794, 801, 356 Ill. Dec. 405, 412 (citing Chrysler Corp. v. State Property Tax Appeal Bd., 69 Ill. App. 3d 207, 211, 387 N.E.2d 351, 355, 25 Ill. Dec. 695, 699 (2d Dist. 1979)). The Real Estate Transfer Declarations disclosed these comparables were advertised for sale and were not between related parties. The mere facts that the appellants' comparable #1 sold "as is," the appellants' comparable #2 transferred by Administrator's Deed, and the appellants' comparable #5 was a short sale, without further evidence of the circumstances of these sales, do not demonstrate these sales were not arm's length transactions. Although an "as is" sale raises a question of the condition of a property, the listing information for the appellants' comparable #1 presented by the board of review discloses no defects or condition issues for this property. Accordingly, in the absence of other evidence, the Board will consider the appellants' comparable sales in this record.

The record contains a total of eleven comparable sales, with one common sale, for the Board's consideration. The Board gives less weight to the appellants' comparable #5 and the board of review's comparables #1 through #4 which sold less proximate in time to the assessment date than other comparables in this record. The Board gives less weight to the board of review's comparable #7, due to substantial differences from the subject in design.

The Board finds the best evidence of market value to be the appellants' comparables #1, #2, and #3, the appellants' comparable #4/board of review's comparable #5, and the board of review's comparable #6, which are identical to the subject in design and dwelling size and are similar to the subject in age, site size, and features. These most similar comparables sold for prices ranging from \$115,000 to \$179,500 or from \$90.34 to \$141.01 per square foot of living area, including land. The subject's assessment reflects a market value of \$150,527 or \$118.25 per square foot of living area, including land, which is within the range established by the best comparable sales in this record. Based on this evidence and after considering appropriate adjustments to the best comparables for differences from the subject, 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

State of Illinois
Property Tax Appeal Board
William G. Stratton Building, Room 402
401 South Spring Street
Springfield, IL 62706-4001

APPELLANT

Hugo & Mary Ann Francisco, 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