



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

APPELLANT: Eric Dooley
DOCKET NO.: 20-06397.001-R-1
PARCEL NO.: 12-02-11-103-017-0000

The parties of record before the Property Tax Appeal Board are Eric Dooley, 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 **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: \$14,799
IMPR.: \$77,240
TOTAL: \$92,039

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 tri-level dwelling of brick and frame exterior construction with 2,002 square feet of living area. The dwelling was constructed in 1972. Features of the home include a basement, central air conditioning, a 637 square foot garage, and an inground swimming pool. The property has an 8,661 square foot site and is located in Bolingbrook, DuPage Township, Will County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on six comparable sales located from 0.24 of a mile to 1.15 miles from the subject. The comparables are improved with tri-level homes with 2,002 square feet of living area that were built from 1972 to 1976. Each home has a basement and a 637 square foot garage. The comparables sold from February 2019 to September 2020 for prices ranging from \$192,900 to \$257,000 or from \$96.35 to \$128.37 per square foot of living area,

including land. Based on this evidence the appellant 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 \$92,039. The subject's assessment reflects a market value of \$275,814 or \$137.77 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 located from 0.16 of a mile to 1.05 miles from the subject. The parcels range in size from 10,076 to 13,028 square feet of land area and are improved with tri-level homes of brick and frame exterior construction with 2,002 square feet of living area. The dwellings were built from 1973 to 1977. Each home has a basement, central air conditioning, and a 637 square foot garage. The comparables sold from November 2018 to October 2020 for prices ranging from \$265,000 to \$285,000 or from \$132.37 to \$142.36 per square foot of living area, including land.

The board of review submitted a brief contending that the subject is located in a large neighborhood with tract build homes of several different models. The board of review argued the appellant failed to report descriptive details for the subject and the comparables and that the appellant's comparable #1 is an invalid sale due to its transfer by an Administrator's Deed.

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

In written rebuttal, the appellant argued the board of review's comparable #1 is located more than one mile from the subject and the board of review's comparable #3 sold too remote in time from the assessment date.

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 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 appellant's comparable #1 was not an arm's length sale. "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 Declaration for comparable #1 disclosed it was advertised for sale and was not a sale between related parties.

The mere fact that the appellant's comparable #1 transferred by an Administrator's Deed, without further evidence of the circumstances of this sale, does not demonstrate the sale was not an arm's length transaction. Accordingly, in the absence of other evidence, the Board will consider the appellant's comparable #1 on this record.

The record contains a total of ten comparable sales for the Board's consideration. The Board gives less weight to the appellant's comparables #4 and #6 and the board of review's comparable #1, due to their locations more than one mile from the subject. The Board gives less weight to the board of review's comparable #3, which sold less proximate in time to the assessment date than other comparables in this record.

The Board finds the best evidence of market value to be the appellant's comparables #1, #2, #3, and #5 and the board of review's unadjusted comparables #2 and #4, which are similar to the subject in design, dwelling size, age, location, and features, although none of these comparables has an inground swimming pool like the subject, suggesting upward adjustments to these comparables would be needed to make them more equivalent to the subject. These most similar comparables sold for prices ranging from \$192,900 to \$277,000 or from \$96.35 to \$138.36 per square foot of living area, including land. The subject's assessment reflects a market value of \$275,814 or \$137.77 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

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