



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

APPELLANT: Casey Tobin
DOCKET NO.: 20-06401.001-R-1
PARCEL NO.: 12-02-33-210-011-0000

The parties of record before the Property Tax Appeal Board are Casey Tobin, 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: \$15,740
IMPR.: \$48,636
TOTAL: \$64,376

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 1-story dwelling of vinyl siding exterior construction with 1,375 square feet of living area. The dwelling was constructed in 1959. Features of the home include a concrete slab foundation and a 528 square foot garage. The property has a 10,002 square foot site and is located in Romeoville, DuPage Township, Will County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on seven comparable sales located within 0.58 of a mile from the subject. The comparables are improved with 1-story homes ranging in size from 1,298 to 1,467 square feet of living area. The dwellings were built from 1959 to 1966. Each home has a concrete slab foundation and a garage ranging in size from 184 to 297 square feet of building area. The comparables sold from March 2019 to September 2020 for prices ranging from \$109,375 to \$172,000 or from \$79.60 to \$127.03 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 \$64,376. The subject's assessment reflects a market value of \$192,916 or \$140.30 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 six comparable sales located within 0.63 of a mile from the subject. The parcels range in size from 6,134 to 9,329 square feet of land area and are improved with 1-story homes of vinyl siding exterior construction ranging in size from 906 to 1,404 square feet of living area. The dwellings were built in 1959 or 1960. Each home has a concrete slab foundation and a garage ranging in size from 240 to 528 square feet of building area. The comparables sold from March 2019 to December 2020 for prices ranging from \$183,500 to \$215,000 or from \$146.72 to \$225.17 per square foot of living area, including land.

The board of review submitted a brief contending the subject is located in a large subdivision with tract built homes of several different models. The board of review asserted the subject's former garage was converted to living area and the subject has a detached garage. The board of review argued the appellant's comparables #1 and #4 are not valid sales and presented Real Estate Transfer Declarations for these sales, which disclose that comparable #1 was an REO sale and comparable #4 was a short sale. The board of review further argued the subject has a larger garage than the appellant's comparables, but acknowledged that five of the six board of review's comparables also have smaller garages than the subject.

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

In written rebuttal, the appellant argued the board of review's comparables #1, #3, #5, and #6 are from 15% to 34% smaller homes than the subject dwelling.

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 comparables #1 and #4 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 appellant's comparable #1 was an REO sale and the appellant's comparable #4 was a short sale, without further evidence of the circumstances of these sales, do not demonstrate these sales were not arm's length transactions. Accordingly, in the absence of other evidence, the Board shall consider the appellant's comparables #1 and #4 on this record.

The record contains a total of thirteen comparable sales for the Board's consideration. The Board gives less weight to the board of review's comparables #1, #3, #5, and #6, due to substantial differences from the subject in dwelling size. The Board gives less weight to the appellant's comparable #1, which sold for considerably less than the other comparables in this record, suggesting this sale is an outlier.

The Board finds the best evidence of market value to be the appellant's comparables and the board of review's comparables #2 and #4, which are similar to the subject in dwelling size, age, location, and most features, although eight of these comparables have smaller garages than 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 \$156,000 to \$206,000 or from \$112.47 to \$149.69 per square foot of living area, including land. The subject's assessment reflects a market value of \$192,916 or \$140.30 per square foot of living area, including land, which is within the range established by the best comparable sales in this record and appears to be justified given the subject's larger garage compared to the best comparables. 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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