



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

APPELLANT: Alyssa Schmidt  
DOCKET NO.: 21-05689.001-R-1  
PARCEL NO.: 15-08-02-208-006-0000

The parties of record before the Property Tax Appeal Board are Alyssa Schmidt, the appellant, by Mary Kate Gorman, Attorney at Law in Chicago; 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:** \$33,251  
**IMPR.:** \$196,994  
**TOTAL:** \$230,245

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 2021 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 part 1-story and part 2-story dwelling of brick and frame exterior construction with 5,396 square feet of living area.<sup>1</sup> The dwelling was constructed in 2015 and is approximately 6 years old. Features of the home include a basement, central air conditioning, a fireplace, and an 1,175 square foot 4-car garage. The property has an approximately 45,694 square foot site and is located in Mokena, New Lenox Township, Will County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on three comparable sales located within 0.44 of a mile from the subject. The parcels range in size from 40,075 to 66,211 square feet of land area and are

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<sup>1</sup> The parties differ regarding the subject's design and dwelling size. The Board finds the best evidence of the subject's features is found in the subject's property record card presented by the board of review, which was not refuted by the appellant in written rebuttal.

improved with 2-story homes of brick exterior construction ranging in size from 4,236 to 6,028 square feet of living area. The dwellings are 15 or 20 years old. Each home has a basement, two of which have finished area, central air conditioning, two or three fireplaces, and a 3-car garage. The comparables sold from September 2020 to January 2021 for prices ranging from \$565,000 to \$605,000 or from \$93.73 to \$142.82 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 \$230,245. The subject's assessment reflects a market value of \$690,597 or \$127.98 per square foot of living area, land included, when using the 2021 three year average median level of assessment for Will County of 33.34% as determined by the Illinois Department of Revenue.

In support of its contention of the correct assessment the board of review submitted information on three comparable sales located within 0.98 of a mile from the subject, one of which is located within the same subdivision as the subject. The parcels range in size from 43,400 to 59,982 square feet of land area and are improved with part 1-story and part 2-story or 1-story homes ranging in size from 3,446 to 3,866 square feet of living area. The dwellings were built from 2001 to 2019. Each home has a basement, central air conditioning, a fireplace, and one or two garages ranging in size from 506 to 999 square feet of building area. The comparables sold from October 2018 to September 2020 for prices ranging from \$505,000 to \$769,000 or from \$135.17 to \$223.16 per square foot of living area, including land.

The board of review submitted a letter from the township assessor's office contending the appellant's comparables are outside the subject's township whereas the board of review's comparables are within the same township and one comparable is within the subject's subdivision. Based on this evidence the board of review requested confirmation of the subject's assessment.

### **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.

The record contains a total of six comparable sales for the Board's consideration. The Board gives less weight to the appellant's comparable #3 and the board of review's comparables, due to substantial differences from the subject in dwelling size. Moreover, the board of review's comparable #3 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 and #2, which are relatively similar to the subject in dwelling size, location, site size, and features, although these comparables are older homes than the subject and have finished basement area

unlike the subject, suggesting adjustments to these comparables would be needed to make them more equivalent to the subject. These two most similar comparables sold for prices of \$565,000 and \$600,000 or for \$93.73 and \$103.45 per square foot of living area, including land, respectively. The subject's assessment reflects a market value of \$690,597 or \$127.98 per square foot of living area, including land, which is above the range established by the best comparable sales in this record, but appears to be justified given the subject's much newer dwelling age compared to the best comparables. Based on this evidence and after considering appropriate adjustments to the best comparables for differences when compared to 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.



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Chairman

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Member



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Member

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Member



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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: June 27, 2023



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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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