



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

APPELLANT: Thomas Matug
DOCKET NO.: 21-05691.001-R-1
PARCEL NO.: 15-08-16-205-004-0000

The parties of record before the Property Tax Appeal Board are Thomas Matug, 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: \$21,445
IMPR.: \$68,062
TOTAL: \$89,507

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 2-story dwelling of vinyl siding exterior construction with 1,974 square feet of living area.¹ The dwelling was constructed in 1989 and is approximately 32 years old. Features of the home include a basement, central air conditioning, a fireplace, and a 480 square foot 2-car garage. The property has a 10,050 square foot site and is located in New Lenox, 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 0.58 of a mile from the subject. The parcels range in size from 9,583 to 16,117 square feet of land area and are improved with 2-story homes of vinyl siding or frame exterior construction ranging in size from

¹ 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 its property record card presented by the board of review, which was not refuted by the appellant in written rebuttal.

1,500 to 2,055 square feet of living area. The dwellings are 35 or 45 years old. One home has a basement. Each home has central air conditioning and a 2-car or a 2.5-car garage. The comparables sold from May to September 2020 for prices ranging from \$220,000 to \$250,000 or from \$115.77 to \$146.67 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 \$89,507. The subject's assessment reflects a market value of \$268,467 or \$136.00 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 in New Lenox, together with property record cards and Real Estate Transfer Declarations for these comparables. The parcels range in size from 7,860 to 14,910 square feet of land area and are improved with 1.5-story or part 1-story and part 2-story homes of frame exterior construction ranging in size from 1,641 to 2,208 square feet of living area. The dwellings were built from 1972 to 1987. Each home has a basement, central air conditioning, and one or two garages ranging in size from 399 to 768 square feet of building area. Two homes have a fireplace. The comparables sold from March 2018 to April 2020 for prices ranging from \$260,000 to \$316,000 or from \$143.12 to \$158.44 per square foot of living area, including land. The Real Estate Transfer Declaration for comparable #2 indicates it was not advertised for sale.

The board of review submitted a letter from the township assessor's office contending the board of review's comparables are closer to the subject in location. 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 board of review's comparables #1 and #2 which sold less proximate in time to the assessment date. Moreover, the board of review's comparable #2 was not advertised for sale, indicating it was not an arm's length sale. The Board gives less weight to the appellant's comparable #1 which is a substantially smaller home than the subject.

The Board finds the best evidence of market value to be the appellant's comparables #2 and #3 and the board of review's comparable #3, which are similar to the subject in dwelling size and location, but have varying degrees of similarity to the subject in age, site size, and features. These comparables sold for prices ranging from \$237,900 to \$316,000 or from \$115.77 to

\$143.12 per square foot of living area, including land. The subject's assessment reflects a market value of \$268,467 or \$136.00 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 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.



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: June 27, 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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