



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

APPELLANT: James Crisman
DOCKET NO.: 21-05694.001-R-1
PARCEL NO.: 19-09-31-205-005-0000

The parties of record before the Property Tax Appeal Board are James Crisman, 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: \$46,977
IMPR.: \$104,579
TOTAL: \$151,556

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 dwelling¹ of brick exterior construction with 3,091 square feet of living area. The dwelling was constructed in 1999 and is approximately 22 years old. Features of the home include a basement, central air conditioning, a fireplace, and a 1,038 square foot garage. The property has an approximately 24,455 square foot site and is located in Frankfort, Frankfort 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 0.23 of a mile from the

¹ The appellant described the subject as a mixed story home and the board of review described the subject as a 2-story home. The Board finds the best evidence of the subject's design is found in its property record card presented by the board of review, which contains a sketch and depicts ground and second floor living area.

subject. The parcels range in size from 18,252 to 32,182 square feet of land area² and are improved with 2-story homes of brick exterior construction ranging in size from 2,682 to 2,803 square feet of living area. The dwellings were built in 2000 or 2002. Each home has a basement, two of which are reported to have finished area, central air conditioning, a fireplace, and a 742 or a 780 square foot garage. Comparable #2 has an inground swimming pool. The comparables sold from November 2019 to June 2021 for prices ranging from \$403,900 to \$419,900 or from \$149.09 to \$154.74 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 \$151,556. The subject's assessment reflects a market value of \$454,577 or \$147.06 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, together with a grid analysis of the appellant's comparables, property record cards for both parties' comparables, and a map depicting the locations of the parties' comparables in relation to the subject. The board of review's comparable #3 is the same property as the appellant's comparable #2. Comparables #1 and #2 have 15,764 and 16,832 square foot sites improved with 2-story homes of brick exterior construction. These two homes have 2,948 or 3,151 square feet of living area and were built in 1999. These comparables feature a basement, central air conditioning, and a garage with 528 or 840 square feet of building area. One home has a fireplace. The comparables sold in August 2020 and May 2021 for prices of \$465,800 and \$520,000 or for \$147.83 and \$176.39 per square foot of living area, including land, respectively.

The board of review submitted a letter from the township assessor's office acknowledging that the appellant's comparables are similar to the subject.

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 five comparable sales, with one common sale, for the Board's consideration. The Board gives less weight to the appellant's comparable #2/board of review's comparable #3, which sold less proximate in time to the assessment date than other comparables

² The parties differ regarding the features and amenities of the comparables. The Board finds the best evidence of these comparables' features and amenities is found in their property record cards presented by the board of review.

in this record and has an inground swimming pool unlike the subject. The Board also gives less weight to the appellant's comparable #1 which is a substantially smaller home than the subject dwelling.

The Board finds the best evidence of market value to be the appellant's comparable #3 and the board of review's comparables #1 and #2, which are similar to the subject in dwelling size, age, location, site size, and most features. These most similar comparables sold for prices ranging from \$419,900 to \$520,000 or from \$149.80 to \$176.39 per square foot of living area, including land. The subject's assessment reflects a market value of \$454,577 or \$147.06 per square foot of living area, including land, which is within the range established by the best comparable sales in terms of total market value and below the range on a price per square foot basis. 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

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

APPELLANT

James Crisman, by attorney:
Mary Kate Gorman
Attorney at Law
10644 South Western Avenue
Chicago, IL 60643

COUNTY

Will County Board of Review
Will County Office Building
302 N. Chicago Street
Joliet, IL 60432