



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

APPELLANT: Martin Gainer
DOCKET NO.: 21-05696.001-R-1
PARCEL NO.: 19-09-11-102-031-0000

The parties of record before the Property Tax Appeal Board are Martin Gainer, 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 **A Reduction** 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: \$594
IMPR.: \$96,174
TOTAL: \$96,768

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 townhome of frame and brick exterior construction¹ with 3,146 square feet of living area. The dwelling was constructed in 2000 and is approximately 21 years old. Features of the home include a basement with finished area, central air conditioning, a fireplace, and a 483 square foot 2-car garage. The property has a 6,952 square foot site and is located in Tinley Park, 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 0.60 of a mile from the subject. The parcels range in size from 2,278 to 6,691 square feet of land area and are improved with 2-story townhomes of frame exterior construction ranging in size from 2,005 to 3,146

¹ The parties differ regarding the subject's exterior construction. The Board finds the best evidence of exterior construction is found in the subject's property record card presented by the board of review, which contains a sketch describing frame and brick exterior construction.

square feet of living area.² The dwellings were built from 2000 to 2003. Each home has a basement with finished area, central air conditioning, and a 437 or a 483 square foot garage. One home has a fireplace. The comparables sold in December 2020 and March 2021 for prices ranging from \$272,000 to \$300,000 or from \$95.04 to \$142.59 per square foot of living area, including land.

Based on this evidence the appellant requested a reduction in the subject's assessment to \$96,768 which would reflect a market value of \$290,333 or \$92.29 per square foot of living area, including land, when applying the statutory level of assessment of 33.33%.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$110,361. The subject's assessment reflects a market value of \$331,017 or \$105.22 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 six 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 comparables #4, #5 and #6 are the same properties as the appellant's comparables #3, #2, and #1, respectively. Comparables #1, #2, and #3 have sites ranging in size from 1,956 to 2,422 square feet of land area and are improved with 2-story townhomes of brick exterior construction with 2,005 or 2,104 square feet of living area. The dwellings were built in 2000 or 2001. Each home has a basement, central air conditioning, a fireplace, and a 437 square foot garage. The comparables sold from July 2020 to February 2021 for prices ranging from \$239,900 to \$273,100 or from \$119.65 to \$129.80 per square foot of living area, including land.

The board of review submitted a letter from the township assessor's office contending that the appellant's comparables are not located in the subject's neighborhood.

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

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 met this burden of proof and a reduction in the subject's assessment is warranted.

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, which were not refuted by the appellant in written rebuttal.

The record contains a total of six comparable sales, with three common sales, for the Board's consideration, which are similar to the subject in age, location, and some features, although five of these comparables are significantly smaller homes and lots than the subject, suggesting upward adjustments to these comparables would be needed to make them more equivalent to the subject. These comparables sold for prices ranging from \$239,900 to \$300,000 or from \$95.04 to \$142.59 per square foot of living area, including land. The subject's assessment reflects a market value of \$331,017 or \$105.22 per square foot of living area, including land, which is above the range established by the best comparable sales in terms of total market value and within the range on a price per square foot basis. 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 commensurate with the appellant's request is 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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