



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

APPELLANT: Frederick Holdsworth  
DOCKET NO.: 21-06119.001-R-1  
PARCEL NO.: 07-01-35-403-020-0000

The parties of record before the Property Tax Appeal Board are Frederick Holdsworth, the appellant, by attorney Joanne Elliott, of Elliott & Associates, P.C. in Des Plaines; 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:** \$50,157  
**IMPR.:** \$146,490  
**TOTAL:** \$196,647

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 brick and vinyl siding exterior construction with 4,237 square feet of living area. The dwelling was constructed in 2010 and is approximately 11 years old.<sup>1</sup> Features of the home include a basement, central air conditioning, two fireplaces, and a 744 square foot 3-car garage. The property has a 7,680 square foot site<sup>2</sup> and is located in Plainfield, Wheatland Township, Will County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted an appraisal estimating the subject property had a market value of \$590,000

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<sup>1</sup> Additional details regarding the subject not reported by the appellant are found in the subject's property record card presented by the board of review.

<sup>2</sup> The parties differ regarding the subject's lot size. The Board finds the best evidence of lot size is found in the subject's property record card and was not refuted by the appellant in written rebuttal.

as of January 1, 2021. The appraisal was prepared by Chris Posey, a certified residential real estate appraiser, for ad valorem tax purposes.

Under the sales comparison approach, the appraiser selected five comparable sales located within 0.66 of a mile from the subject. The parcels range in size from 2,106 to 14,810 square feet of land area and are improved with homes ranging in size from 2,562 to 3,842 square feet of living area. The dwellings range in age from 15 to 19 years old. Each home has a basement with finished area, central air conditioning, one or two fireplaces, and a 2-car or a 3-car garage. Comparable #1 has an inground swimming pool. The comparables sold from June 2019 to October 2020 for prices ranging from \$535,000 to \$585,000 or from \$140.03 to \$219.76 per square foot of living area, including land. The appraiser made adjustments to these comparables for date of sale and for differences from the subject, such as dwelling size, site size, garage size, and inground swimming pool amenity, to arrive at adjusted sale prices ranging from \$576,640 to \$640,022. Based on the foregoing the appraiser concluded a market value for the subject of \$590,000 as of January 1, 2021.

Based on this evidence, the appellant requested a reduction in the subject's assessment to reflect the appraised value conclusion.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$221,448. The subject's assessment reflects a market value of \$664,211 or \$156.76 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 four comparable sales located within 0.35 of a mile from the subject. The parcels range in size from 3,600 to 5,080 square feet of land area and are improved with 2-story homes of frame exterior construction ranging in size from 3,562 to 3,852 square feet of living area. The dwellings were built from 2004 to 2019. Each home has a basement with finished area, central air conditioning, one or two fireplaces, and a garage ranging in size from 529 to 761 square feet of building area. The comparables sold from June 2018 to July 2020 for prices ranging from \$490,000 to \$727,000 or from \$137.16 to \$202.51 per square foot of living area, including land.

The board of review submitted a letter from the township assessor's office contending that appraisal comparable #1 is in a different township and appraisal comparables #2 through #5 are smaller homes with smaller garages than the subject. The assessor stated the subject is one of the larger homes in its 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 met this burden of proof and a reduction in the subject's assessment is warranted.

The appellant presented an appraisal and the board of review presented four comparable sales in support of their respective positions before the Board. The Board gives less weight to the value conclusion contained in the appraisal as four of the five comparables are significantly smaller homes than the subject and four comparables sold in 2019, which is less proximate to the assessment date. Moreover, the appraiser made adjustments to the comparables based on an incorrect lot size for the subject. For these reasons, the Board finds the appraisal states a less credible and/or reliable opinion of value and the Board shall instead consider the raw sales data presented in the appraisal and by the board of review.

The record contains a total of nine comparable sales for the Board's consideration. The Board gives less weight to the appraisal comparables and the board of review's comparables #1 and #2, which sold less proximate in time to the assessment date and/or differ substantially from the subject in dwelling size or inground swimming pool amenity.

The Board finds the best evidence of market value to be the board of review's comparables #3 and #4, which sold more proximate to the assessments date and are more similar to the subject in dwelling size, age, location, site size, and features, although these comparables have finished basement area unlike the subject, suggesting downward adjustments would be needed to make them more equivalent to the subject. These two comparables sold for prices of \$490,000 and \$492,000 or for \$137.56 and \$137.16 per square foot of living area, including land, respectively. The subject's assessment reflects a market value of \$664,211 or \$156.76 per square foot of living area, including land, which is above the best comparable sales in the record, but appears to be excessive. Based on this evidence, the Board finds a reduction in the subject's assessment is warranted.

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: July 18, 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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