



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

APPELLANT: John & Mary Jo Hach
DOCKET NO.: 21-06127.001-R-1
PARCEL NO.: 16-05-02-201-025-0000

The parties of record before the Property Tax Appeal Board are John & Mary Jo Hach, the appellants, by Jessica Hill-Magiera, Attorney at Law in Lake Zurich; 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: \$24,666
IMPR.: \$127,233
TOTAL: \$151,899

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellants 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 two-story dwelling of brick, stone and cedar siding exterior construction with 3,230 square feet of living area. The dwelling was constructed in 1994. Features of the home include a 3,089 square foot basement, central air conditioning, a fireplace and a 1,111 square foot garage. The property has an approximately 12,431 square foot site and is located in Homer Glen, Homer Township, Will County.

The appellants contend overvaluation as the basis of the appeal. In support of this argument the appellants submitted information on eight comparable sales located within 0.45 of a mile from the subject property. The comparables are improved with two-story dwellings of ranging in size from 2,946 to 3,313 square feet of living area. The dwellings were built from 1987 to 2001. Each comparable has a basement ranging in size from 924 to 1,694 square feet of area, one fireplace and a garage ranging in size from 382 to 1,144 square feet of building area. The

properties sold from April 2020 to November 2021 for prices ranging from \$365,000 to \$440,000 or from \$112.14 to \$135.55 per square foot of living area, land included. Based on this evidence, the appellants requested the subject's total assessment be reduced to \$136,012 which reflects a market value of \$408,077 or \$126.34 per square foot of living area, land included, 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 \$151,899. The subject's assessment reflects a market value of \$455,606 or \$141.05 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.

The board of review submitted a grid analysis with information on appellants' comparables #1 through #6, reporting site sizes ranging from 12,186 to 14,949 square feet of land area and that each of these dwellings has central air conditioning.

In support of its contention of the correct assessment the board of review submitted information on four comparable sales located within 0.63 of a mile from the subject property. Board of review comparables #1 and #2 are the same properties as the appellants' comparables #2 and #4, respectively. The comparables have sites that range in size from 12,186 to 14,609 square feet of land area and are improved with two-story dwellings of brick and cedar siding or brick and siding exterior construction ranging in size from 2,474 to 3,262 square feet of living area. The homes were built from 1986 to 1990. Each comparable has a basement ranging in size from 1,444 to 2,243 square feet of area. Each dwelling has central air conditioning, one fireplace and a garage ranging in size from 528 to 600 square feet of building area. The properties sold from April 2020 to March 2021 for prices ranging from \$365,000 to \$498,000 or from \$134.89 to \$170.55 per square foot of living area, land included.

The board of review, through the Homer Township Assessor's Office, critiqued the appellants' comparables arguing that the subject property has a substantially larger basement and garage than most of the appellants' comparable sales. Based on this evidence, the board of review requested the subject's assessment be confirmed.

In rebuttal, the appellants' counsel critiqued the board of review's comparables #1 and #2 as duplicates of the appellants' comparables #2 and #4 and that board of review comparable #4 was not comparable to the subject due to its smaller dwelling size. Appellants' counsel stated board of review comparable #3 was acceptable, although counsel opined this sale may be an outlier based on its sale price per square foot.

Conclusion of Law

The appellants contend 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 appellants did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The record contains ten comparable sales for the Board's consideration, as two properties were common to both parties. The Board gives less weight to appellant comparables #1, #3, #4 and #7 along with the common board of review comparable #2 which are less similar in age compared to the subject than other properties in the record. The Board also gives less weight to board of review comparable #4 which is substantially smaller in dwelling size when compared to the subject.

The Board finds the best evidence of market value to be appellant comparables #2, #5, #6 and #8 along with board of review comparables #1 and #3, including one of the common properties, which are more similar to the subject in location, age, design and other features. However, each of these six comparables has a smaller basement relative to the subject and five have substantially smaller garages when compared to the subject property, suggesting upward adjustments are needed to make these properties more equivalent to the subject. These best comparables sold from April 2020 to March 2021 for prices ranging from \$370,000 to \$498,000 or from \$119.23 to \$170.55 per square foot of living area, including land. The subject's assessment reflects a market value of \$455,606 or \$141.05 per square foot of living area, including land, which falls within the range established by the best comparable sales in this record. After considering appropriate adjustments to the comparables for differences from the subject, the Board finds the subject's assessment is justified and a reduction in the subject's assessment is not 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.



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: November 21, 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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