



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

APPELLANT: Lolita Lee
DOCKET NO.: 21-06144.001-R-1
PARCEL NO.: 12-02-11-204-006-0000

The parties of record before the Property Tax Appeal Board are Lolita Lee, the appellant, 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: \$15,302
IMPR.: \$77,685
TOTAL: \$92,987

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 is improved with a tri-level style dwelling of brick and frame construction containing 2,002 square feet of living area. The dwelling was built in 1972. Features of the home include a partial basement, central air conditioning, and an attached garage with 637 square feet of building area. The subject property also has an inground swimming pool and a 934 square foot patio. The property has an 8,255 square foot site located in Bolingbrook, DuPage Township, Will County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on five comparable sales improved with tri-level style dwellings each with 2,002 square feet of living area. The homes were built from 1971 to 1974. Each comparable is described as having a partial basement and an attached garage with 637 square feet of building area. The comparables are located within the same assessment neighborhood as the subject property. The sales occurred from May 2020 to February 2021 for prices ranging

from \$235,000 to \$265,000 or from \$117.38 to \$132.37 per square foot of living area, including land. The appellant requested the subject's total assessment be reduced to \$81,659.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$92,987. The subject's assessment reflects a market value of \$278,905 or \$139.31 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 rebuttal the board of review asserted that the appellant did not disclose the subject property has an inground swimming pool and concrete patio, which add value to the subject property. The board of review further contend the appellant's analysis does not include many amenities that are used for comparison purposes. The board of review asserted that appellant's comparables #1, and #3 are the same model as the subject dwelling but do not have inground swimming pools, and comparables #2 and #5 do not have amenities like the subject. It also contends the appellant did not adjust comparables #2 and #5 for time (date of sale).

In support of its contention of the correct assessment the board of review submitted information on four comparable sales with comparable sale #4 being the same property as appellant's comparable sale #5. As documentation the board of review submitted aerial photos of the subject property and the comparables, a copy of the property record card for each property, and a copy of the Illinois Real Estate Transfer Declaration associated with each sale.¹ The comparables are improved with tri-level style dwellings of brick and frame construction each containing 2,002 square feet of living area. The homes were built from 1973 to 1977. Each property has a partial basement, central air conditioning, and a garage with 637 square feet of building area. Comparable #1 also has an inground swimming pool and a patio. Comparable #2 is also described as having a 216 square foot open frame porch. The comparables have sites ranging in size from 7,918 to 13,028 square feet of land area and are located within the same assessment neighborhood as the subject property. The sales occurred from January 2019 to November 2021 for prices ranging from \$265,000 to \$290,000 or from \$132.37 to \$144.86 per square foot of living area land included. The board of review adjusted the prices of comparables #1, #2 and #4 to be from \$274,010 to \$309,425 or from \$136.87 to \$154.56 per square foot of living area land included. The board of review contends that the subject property is superior to comparables #3 and #4 because of its improvements and most similar to comparable #1 having an inground swimming pool and patio. The board or review requested no change be made to the subject's assessment.

In rebuttal the appellant's counsel objected to the adjustments made to the comparable sales by the board of review without any foundation. She also argued that a swimming pool often limits the marketability of a property due to maintenance and limited use during the year. Counsel also contends board of review sales #1 and #2 are not comparable due to the remote nature of their sale dates relative to the assessment date at issue. Counsel agreed that comparable sale #3 was an acceptable comparable and comparable #4 was a duplicated of appellant's comparable #5.

¹ The Illinois Real Estate Transfer Declaration associated with comparable #2 appears to be associated with a May 2018 sale of the property rather than the January 2019 sale referenced in the board of review analysis.

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 eight comparable sales submitted by the parties to support their respective positions with one comparable being common to the parties. Each comparable is improved with a tri-level style dwelling with 2,002 square feet of living area, like the subject property. The properties are similar to the subject in age and features with the exception only one comparable has inground swimming pool, suggesting an upward adjustment would be needed to those comparables that have no swimming pool to make them more equivalent to the subject property. The board of review also asserted that the subject property has a large patio making the property superior to the comparables that have no such patio, which was not refuted by the appellant, again suggesting that upward adjustments to the comparables may be necessary. The Board gives less weight to board of review comparables #1 and #2 as these two comparables sold in 2019, not as proximate in time to the assessment date as the remaining comparables. The Board also finds there was no objective evidence provided by the board of review for the adjustments made to these two sales for time/date of sale. The Board gives most weight to the comparables provided by the appellant and comparables #3 and #4 provided by the board of review, which includes a common sale. These comparables sold for prices ranging from \$235,000 to \$290,000 or from \$117.38 to \$144.86 per square foot of living area, including land. The subject's assessment reflects a market value of \$278,905 or \$139.31 per square foot of living area, including land, which is within the range established by the best comparable sales in this record and is well supported when giving due consideration to the suggested adjustments to the comparables for their inferior features relative to the subject property. Based on this evidence the Board finds the assessment of the subject property as established by the board of review is correct and 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

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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