



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

APPELLANT: Elizabeth Feely
DOCKET NO.: 21-06151.001-R-1
PARCEL NO.: 12-02-06-212-024-0000

The parties of record before the Property Tax Appeal Board are Elizabeth Feely, 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: \$36,169
IMPR.: \$173,791
TOTAL: \$209,960

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 custom part two-story and part one-story dwelling of brick and frame exterior construction with 3,506 square feet of living area. The dwelling was constructed in 1989. Features of the home include a lookout-style basement with an 800 square foot recreation room, central air conditioning, two fireplaces and a 488 square foot garage.¹ The property has a 14,567 square foot cul-de-sac site and is located in Naperville, DuPage Township, Will County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on eight comparable sales located in the subject's neighborhood and within .57 of a mile from the subject. The comparables consist of custom two-story dwellings that were built from 1988 to 1992 and range in size from 3,165 to 3,486 square feet of

¹ Appellant's attorney provided limited information regarding the features of the subject property. Additional descriptive details about the subject were submitted by the board of review and not refuted in rebuttal.

living area. Each dwelling has a basement, six of which have finished area.² Features include central air conditioning, a fireplace and a garage ranging in size from 441 to 761 square feet of building area. The comparables sold from January to December 2020 for prices ranging from \$447,500 to \$590,000 or from \$139.99 to \$173.33 per square foot of living area, including land. Based on this evidence, the appellant requested a reduced total assessment of \$179,777 which would reflect a market value of \$539,385 or \$153.85 per square foot of living area, including land, when using 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 \$209,960. The subject's assessment reflects a market value of \$629,754 or \$179.62 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 response to the appellant's evidence, the board of review through the township assessor submitted comments critiquing the comparables submitted by the appellant. The board of review asserted the appellant's grid excluded amenities associated with custom homes such as number of bathroom fixtures or finished basement area or note that the subject has two fireplaces. The listing sheet for appellant's comparable #2 indicated it was priced to "reflect the items that need repairs and updates." The board of review provided further details for basement and/or crawl space detail for the appellant's comparables #4 through #8. The board of review agreed that appellant's comparables #1 and #3 were the best comparables and were included in the board of review's submission.

In support of its contention of the correct assessment, the board of review submitted information on five comparable sales, along with supporting property record cards and Real Estate Transfer Declarations. Board of review comparables #4 and #5 are the same properties as appellant's comparables #1 and #3, respectively. The comparables are located in the subject's neighborhood and within .61 of a mile from the subject. The comparables consist of custom part two-story and part one-story dwellings that were built from 1987 to 1991 and range in size from 3,231 to 3,755 square feet of living area. Each dwelling has a basement, one of which is a walkout-style and two of which have finished area. Features include central air conditioning, a fireplace and either a two-car or a three-car garage. The comparables sold from April 2020 to May 2021 for prices ranging from \$550,000 to \$728,000 or from \$170.23 to \$194.84 per square foot of living area, including land.

Lastly, the board of review's grid analysis included unspecified adjustments to three of the five comparable properties resulted in what was shown as adjusted sales prices ranging from \$176.01 to \$200.47 per square foot of living area, including land.

Based on this evidence, the board of review requested confirmation of the subject's assessment.

In written rebuttal, the appellant asserted that board of review comparable #1 was dissimilar to the subject with a three-car garage. The appellant further prepared a grid analysis of the "best comparable" properties using appellant's #1, #3, #4 through #8, which includes two common

² According to the evidence supplied by the board of review.

properties, along with board of review comparables #2 and #3. Based on this evidence and argument, the appellant contended that a reduction was warranted.

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.

As an initial matter, in the absence of specific evidence, the Board has given no weight to the adjusted sales prices presented by the board of review in its grid analysis.

The parties submitted a total of eleven comparable sales, two of which were common to both parties, for the Board's consideration. The Property Tax Appeal Board has given reduced weight to the two comparables which each feature superior three-car garages, appellant's comparable #2 and board of review comparable #1, as compared to the subject's two-car garage.

The Board finds the best evidence of market value to be appellant's comparable sales #1 through #8 which includes the parties' common properties along with board of review comparable sales #2 through #5 which have varying degrees of similarity to the subject. These nine most similar comparables sold for prices ranging from \$447,500 to \$650,000 or from \$140.41 to \$194.84 per square foot of living area, including land. The subject's assessment reflects a market value of \$629,754 or \$179.62 per square foot of living area, including land, which is within the range established by the best comparable sales in this record. Based on this evidence and after giving due consideration to adjustments to the best comparable sales to account for differences, such as the subject's finished basement area, 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: 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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