



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

APPELLANT: Terry Seeberg
DOCKET NO.: 21-06163.001-R-1
PARCEL NO.: 11-04-06-112-020-0000

The parties of record before the Property Tax Appeal Board are Terry Seeberg, 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 **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: \$18,370
IMPR.: \$69,512
TOTAL: \$87,882

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 an owner-occupied single-family dwelling improved with a one-story home with a vinyl and brick exterior that contains 1,969 square feet of living area. The dwelling was built in 1999. Features of the home include a crawl space foundation, central air conditioning, two bathrooms, and an attached garage with 400 square feet of building area. The property has a 6,663 square foot site and is in Plainfield, Lockport Township, Will County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on seven comparable sales improved with one-story dwellings that range in size from 1,753 to 1,969 square feet of living area. The homes were built from 1997 to 1999. Each comparable has central air conditioning, two bathrooms and a garage that ranges in size from 400 to 440 square feet of building area. Four of the comparables have one fireplace. The comparables are located within .49 of a mile from the subject and are in the same neighborhood as the subject property. The sales occurred from March 2020 to April 2021 for

prices ranging from \$203,000 to \$260,000 or from \$112.40 to \$133.49 per square foot of living area, including land. The appellant requested the subject's total assessment be reduced to \$85,491.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$93,460. The subject's assessment reflects a market value of \$280,324 or \$142.37 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 further indicated that a township equalization factor of 1.0340 was applied in the 2021 assessment year.

In support of its contention of the correct assessment the board of review submitted information on four comparable sales with comparable #1 being the same property as appellant's comparable #3. The comparables are improved with one-story dwellings of vinyl or brick and vinyl exterior construction that range in size from 1,806 to 1,969 square feet of living area. The homes were built from 1998 to 2000. Each comparable has a crawl space foundation, central air conditioning, two bathrooms and an attached garage with either 400 or 440 square feet of building area. One comparable has one fireplace. The comparables have sites ranging in size from 2,850 to 10,159 square feet of land area and are located within same subdivision as the subject property. The sales occurred from May 2020 to July 2021 for prices ranging from \$241,000 to \$300,000 or from \$133.44 to \$165.11 per square foot of living area, including land. The board of review requested no change in the assessment.

Section 1910.90(i) of the rules of the Property Tax Appeal Board (86 Ill.Admin.Code 1910.90(i)) provides:

The Property Tax Appeal Board may take official notice of decisions it has rendered, matters within its specialized knowledge and expertise, and all matters of which the Circuit Courts of this State may take judicial notice.

Pursuant to Section 1910.90(i) the Property Tax Appeal Board takes notice that the subject property was the subject matter of an appeal before this Board for the 2020 assessment year under Docket No. 20-06296.001-R-1. The Property Tax Appeal Board issued a decision in Docket No. 20-06296.001-R-1 on April 18, 2023, reducing the total assessment of the subject property to \$84,992.

Section 9-215 of the Property Tax Code (35 ILCS 200/9-215) provides in part:

General assessment years; counties of less than 3,000,000. Except as provided in Sections 9-220 and 9-225, in counties having the township form of government and with less than 3,000,000 inhabitants, the general assessment years shall be 1995 and every fourth year thereafter. . . .

Pursuant to section 9-215 of the Property Tax Code, the general assessment year for Will County was 2019 with the next general assessment being the 2023 tax year.

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 pursuant to section 16-185 of the Property Tax Code (35 ILCS 200/16-185) that a reduction in the subject's assessment is warranted.

The Property Tax Appeal Board finds that the assessment as established by the Board for the 2020 tax year should be carried forward to the 2021 tax year at issue subject only to equalization as provided by section 16-185 of the Property Tax Code.

Section 16-185 of the Property Tax Code (35 ILCS 200/16-185) states in part:

If the Property Tax Appeal Board renders a decision lowering the assessment of a particular parcel on which a residence occupied by the owner is situated, such reduced assessment, subject to equalization, shall remain in effect for the remainder of the general assessment period as provided in Sections 9-215 through 9-225, unless that parcel is subsequently sold in an arm's length transaction establishing a fair cash value for the parcel that is different from the fair cash value on which the Board's assessment is based, or unless the decision of the Property Tax Appeal Board is reversed or modified upon review.

The Property Tax Appeal Board takes notice that in Docket No. 20-06296.001-R-1 it issued a decision reducing the subject's total assessment for the 2020 tax year to \$84,992. The record further disclosed that the subject property is an owner-occupied dwelling. The Board further finds, pursuant to section 9-215 of the Property Tax Code (35 ILCS 200/9-215) that 2020 and 2021 are within the same general assessment period. The record contains no evidence indicating the subject property sold in an arm's length transaction after the Board's decision or that the decision of the Property Tax Appeal Board has been reversed or modified upon review. The record also disclosed that a township equalization factor of 1.0340 was applied in 2021. For these reasons the Property Tax Appeal Board finds that a reduction in the subject's assessment is warranted to reflect the assessment as established in the Board's decision for the 2020 tax year plus the application of the 2021 equalization factor of 1.0340.

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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