



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

APPELLANT: Allan & Mary Ording
DOCKET NO.: 21-06177.001-R-1
PARCEL NO.: 14-12-02-476-015-0000

The parties of record before the Property Tax Appeal Board are Allan & Mary Ording, 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 **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: \$30,150
IMPR.: \$106,266
TOTAL: \$136,416

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 frame and masonry exterior construction containing 2,626 square feet of living area. The dwelling was built in 1993. Features of the home include an unfinished basement, central air conditioning, two fireplaces and an attached garage with 751 square feet of building area. The property also has a detached garage with 960 square feet of building area. The property has a 108,900 square foot or 2.5-acre site and is located in Manhattan, Manhattan Township, Will County.

The appellants contend overvaluation as the basis of the appeal. In support of this argument, the appellants submitted information on four comparable sales located within 1.11 of a mile from the subject property. Three of the comparables are located within the same neighborhood as the subject. The comparables have varying degrees of similarity in dwelling size, design, age, and other features when compared to the subject. The comparables sold from June 2020 to August

2021 for prices ranging from \$320,000 to \$415,000 or from \$119.22 to \$148.33 per square foot of living area, land included. Based on this evidence, the appellants requested a reduction in the subject's assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$148,000. The subject's assessment reflects a market value of \$443,911 or \$169.04 per square foot of living area, land included, when applying 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 reported that a township equalization factor of 1.0000 was applied in 2021.

In support of its contention of the correct assessment, the board of review submitted information, through the township assessor's office, on four comparable sales located within the same neighborhood as the subject. The comparables have varying degrees of similarity in dwelling size, design, age, and other features when compared to the subject. The comparables sold from July 2019 to July 2021 for prices ranging from \$440,000 to \$551,000 or from \$153.26 to \$229.58 per square foot of living area, land included.

In addition, the board of review submitted a supplemental response from the township assessor that critiqued the appellants' evidence and provided descriptive information for the subject property along with the property record cards of the subject property and all of the comparables. In addition, the township assessor provided a comparative data summary of the assessment range of the acceptable comparables that have outbuildings the same the subject property.

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

In rebuttal, the appellants' counsel critiqued the board of review comparables emphasizing the differences to the subject property in location, style, and/or remote sale date. In addition, counsel submitted two rebuttal grids, one grid with both parties' comparables and one grid containing its suggested "best comparable sales for further clarity."

The board of review sent a rebuttal letter to the PTAB along with another notes on appeal affirming the subject property was entitled to the assessment that was issued in the final decision by the PTAB for the subject property from the 2020 tax year appeal under Docket No. 20-06382.001-R-1. Based on this evidence, the board of review requested the PTAB render a decision that reflects the subject's assessment of \$136,416 from the PTAB's 2020 final decision, plus the 2021 Manhattan Township equalization factor of 1.0000, pursuant to Section 1910.50 of the Illinois Administrative Code.

The Board further takes judicial notice that this property was the subject matter of an appeal before the Property Tax Appeal Board the prior years under Docket Numbers 19-00589.001-R-1 and 20-06382.001-R-1 by the same appellants. In those appeals, the Board lowered the 2019 and 2020 assessments of the subject property to \$136,416 based on the evidence. The Board also takes notice that 2019 through 2021 are in the same general assessment period in Will County. (86 Ill.Admin.Code §1910.90(i) and 35 ILCS 200/9-215). The appellants also indicated on the residential appeal petition that the subject property is an owner-occupied residence.

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

The Property Tax Appeal Board finds the subject property was the matter of appeals before this Board for 2019 and 2020 tax years under Docket Numbers 19-00589.001-R-1 and 20-06382.001-R-1. In those appeals, the Property Tax Appeal Board rendered a decision lowering the subject's assessment to \$136,416 based on the evidence. The Property Tax Appeal Board finds the Will County quadrennial general assessment period began in the 2019 tax year and continues through the 2022 tax year. The Board further finds section 16-185 of the Property Tax Code is controlling in this appeal. (35 ILCS 200/16-185).

Section 16-185 of the Property Tax Code (35 ILCS 200/16-185) provides 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 Board finds the record disclosed the subject property is an owner-occupied residence and that 2019 to 2021 tax years are within the same general assessment period. The Board finds the record disclosed an equalization factor of 1.0000 was issued in Manhattan Township for the 2021 tax year. The Board further finds that the prior years' decisions should be carried forward to the subsequent year subject only to any equalization factor applied to that year's assessments. The record contains no evidence indicating the Board's 2019 and 2020 decisions were reversed or modified upon review and there was no evidence the subject property sold in an arm's-length transaction establishing a different fair cash value. For these reasons, the Property Tax Appeal Board finds that a reduction in the subject's total assessment is warranted to reflect the Board's prior year's finding plus the application of the equalization factor of 1.0000.

Additionally, notwithstanding the dictates of Section 16-185 of the Property Tax Code, the record contains eight comparable sales for the Board's consideration. These properties sold from July 2019 to August 2021 for prices ranging from \$320,000 to \$551,000 or from \$119.22 to \$229.58 per square foot of living area, land included. The subject's total assessment after reduction of \$136,416 reflects a market value of \$409,166 or \$155.81 per square foot of living area, land included, when applying the statutory level of assessment of 33.34%, which falls within the range of the comparable sales in this record.

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:

July 18, 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

State of Illinois
Property Tax Appeal Board
William G. Stratton Building, Room 402
401 South Spring Street
Springfield, IL 62706-4001

APPELLANT

Allan & Mary Ording, by attorney:
Jessica Hill-Magiera
Attorney at Law
790 Harvest Drive
Lake Zurich, IL 60047

COUNTY

Will County Board of Review
Will County Office Building
302 N. Chicago Street
Joliet, IL 60432