



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

APPELLANT: Alex & Haley Ashley
DOCKET NO.: 21-06179.001-R-1
PARCEL NO.: 14-12-10-108-014-0000

The parties of record before the Property Tax Appeal Board are Alex & Haley Ashley, 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: \$15,600
IMPR.: \$94,595
TOTAL: \$110,195

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 and vinyl siding exterior construction with 2,368 square feet of living area. The dwelling was constructed in 2017. Features of the home include a basement, central air conditioning and an 876 square foot garage. The property has a 9,757 square foot 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 five comparable sales located in the subject's neighborhood code and within .14 of a mile from the subject. The comparables consist of two-story dwellings that were built in either 2019 or 2020. The homes range in size from 2,459 to 2,558 square feet of living area. Each dwelling has a basement, central air conditioning and a garage ranging in size from 631 to 815 square feet of building area. The comparables sold from February to July

2020 for prices ranging from \$292,864 to \$330,400 or from \$114.82 to \$134.36 per square foot of living area, including land.

Based on this evidence, the appellants requested a reduction in the subject's total assessment to \$92,538, which would reflect a market value of \$277,642 or \$117.25 per square foot of living area, including land, 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 \$110,195. The subject's assessment reflects a market value of \$330,519 or \$139.58 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 appeal, the board of review submitted a memorandum from the township assessor who incorrectly asserted that the appellants provided a total of eight comparable sales in this appeal before the Property Tax Appeal Board. Furthermore, the assessor noted the parties have one common comparable in this record. As part of the submission, copies of property record cards for the appellants' comparables #1 through #4 were provided.

In support of its contention of the correct assessment, the board of review through the township assessor submitted information on four comparable sales, where board of review comparable #2 is the same property as appellants' comparable #5. The comparables are located in the subject's neighborhood code and consist of either two-story or part two-story and part one-story dwellings that were built from 2017 to 2020. The homes range in size from 2,428 to 2,764 square feet of living area. Each dwelling has a basement. Three of the homes have central air conditioning and each home has a garage ranging in size from 456 to 815 square feet of building area. The comparables sold from June 2020 to September 2021 for prices ranging from \$330,400 to \$396,500 or from \$134.36 to \$143.45 per square foot of living area, including land.

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

In rebuttal, the appellants critiqued two of the comparables presented by the board of review noting the comparable #1 differed in style from the subject and comparable #4 was larger than the subject. Objection was also raised to the errors and/or misstatements in the assessor's memorandum.

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 parties submitted a total of eight comparable sales, one of which was common to both parties, to support their respective positions before the Property Tax Appeal Board. The Board

has given reduced weight to board of review comparables #1 and #4 due to differences in design and dwelling size when compared to the subject.

The Board finds the best evidence of market value to be appellants' comparable sales and board of review comparable sales #2 and #3, which includes the parties' common comparable. Each of these comparable is similar to the subject in location, age, dwelling size and several features. These most similar comparables sold from February to August 2020 for prices ranging from \$292,864 to \$345,000 or from \$114.82 to \$139.62 per square foot of living area, including land. The subject's assessment reflects a market value of \$330,519 or \$139.58 per square foot of living area, including land, which is within the range established by the best comparable sales in this record and appears to be supported when considering appropriate adjustments to the best comparables for differences when compared to the subject. Based on this evidence 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

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

APPELLANT

Alex & Haley Ashley, 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