



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

APPELLANT: James & Kathleen Rodgers
DOCKET NO.: 21-06199.001-R-1
PARCEL NO.: 16-05-10-414-006-0000

The parties of record before the Property Tax Appeal Board are James & Kathleen Rodgers, 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: \$24,666
IMPR.: \$103,242
TOTAL: \$127,908

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 property¹ consists of a two-story dwelling of brick and siding exterior construction with 2,697 square feet of living area. The dwelling was constructed in 1994. Features of the home include a basement, central air conditioning, a fireplace and a 414 square foot garage. The property is located in Homer Glen, Homer 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 that have the same assessment neighborhood code as the subject and are located within .26 of a mile from the subject property. The comparables are improved with two-story dwellings ranging in size from 2,605 to 2,879 square feet of living area. The dwellings were built in 1993 or 1996. The comparables each

¹ The Board finds the best description of the subject property is found in the evidence provided by the board of review, which included the subject's property record card.

have a basement, a fireplace and a garage ranging in size from 498 to 767 square feet of building area. The comparables sold from January to December 2020 for prices ranging from \$352,500 to \$385,000 or from \$133.38 to \$142.03 per square foot of living area, including land. Based on this evidence, the appellants requested the subject's assessment be reduced to \$123,004, which would reflect a market value of \$369,049 or \$136.84 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 \$130,719. The subject's assessment reflects a market value of \$392,079 or \$145.38 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 support of its contention of the correct assessment, the board of review submitted information on three comparable sales that have the same assessment neighborhood code as the subject. The comparables are improved with one-story or two-story dwellings of brick or brick and siding exterior construction with 1,919 or 2,275 square feet of living area. The dwellings were built in 1994 or 1997. Each comparable has a basement, central air conditioning, a fireplace and a garage containing either 444 or 547 square feet of building area. The comparables sold in July 2020 or December 2021 for prices ranging from \$405,000 to \$490,000 or from \$178.02 to \$255.34 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, counsel for the appellants contended that the county comparables were not comparable due to their smaller dwelling sizes and/or different style. In a rebuttal grid analysis, counsel suggested the appellants' comparables are the best comparable sales in the record and contended the subject's assessment should be reduced.

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 met this burden of proof and a reduction in the subject's assessment is warranted.

The record contains seven suggested comparable sales for the Board's consideration. The Board has given less weight to the board of review comparables due to their smaller dwelling sizes and/or dissimilar one-story design, when compared to the subject.

The Board finds the best evidence of market value to be the appellants' comparables, which are similar to the subject in location, dwelling size, design, age and some features. The comparables sold from January to December 2020 for prices ranging from \$352,500 to \$385,000 or from \$133.38 to \$142.03 per square foot of living area, including land. The subject's assessment reflects a market value of \$392,079 or \$145.38 per square foot of living area, land included, which falls above the range established by the best comparable sales in the record. After

considering adjustments to the best comparables for differences when compared to the subject, the Board finds the subject's estimated market value as reflected by its assessment is excessive. Therefore, based on this record the Board finds a reduction in the subject's assessment is warranted.

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

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