



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

APPELLANT: Joyce Hanson  
DOCKET NO.: 22-02636.001-R-1  
PARCEL NO.: 16-05-22-302-017-0000

The parties of record before the Property Tax Appeal Board are Joyce Hanson, the appellant, by Dennis D. Koonce, Attorney at Law in Frankfort, 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:** \$55,536  
**IMPR.:** \$190,723  
**TOTAL:** \$246,259

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 2022 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 improved with a two-story dwelling of brick, cedar siding, and limestone block exterior construction containing 5,302 square feet of living area. The dwelling was built in 2001. Features of the home include a full basement with finished area, central air conditioning, one fireplace, 5½ bathrooms, and an attached 3-car garage with 1,197 square feet of building area. The property has a 1.38-acre site located in Homer Glen, Homer Township, Will County.

The appellant's appeal is based on overvaluation. In support of this argument the appellant submitted evidence disclosing the subject property was purchased on January 8, 2021, for a price of \$700,000. The appellant completed Section IV - Recent Sale Data identifying the seller and indicated the parties to the transaction were not related. The appellant further indicated the property was sold through a realtor and had been advertised for sale in the Multiple Listing Service (MLS). To document the sale the appellant submitted a copy of the MLS listing of the subject property and a copy of the settlement statement with a settlement date of January 8, 2021.

The listing indicated the sales contract was dated November 25, 2020, and the property closed on January 8, 2021. Based on this evidence, the appellant requested the subject's total assessment be reduced to \$233,333 to reflect the purchase price.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$246,259. The subject's assessment reflects a market value of \$738,851 or \$139.35 per square foot of living area, land included, when using statutory level of assessment of 33.33%.<sup>1</sup> The board of review indicated that a township equalization factor of 1.0555 was applied in the 2022 tax year.

In support of its contention of the correct assessment the board of review submitted information on three comparable sales improved with two-story dwellings of a combination of brick veneer and limestone block; stucco, vinyl siding and brick; or limestone block exterior construction that range in size from 4,933 to 5,603 square feet of living area. The homes were built in 2003. Each comparable has a basement, central air conditioning, one or two fireplaces, and a garage ranging in size from 902 to 1,602 square feet of building area. The board of review also indicated comparable #2 has a bonus room and the copy of the property record card for comparable #3 indicated the comparable has an inground swimming pool with approximately 1,040 square feet of pool area. These properties are in the subject's subdivision and have sites ranging in size from 1.38 to 1.52 acres. The sales occurred from July 2020 to November 2021 for prices ranging from \$725,000 to \$1,400,000 or from \$146.97 to \$249.87 per square foot of living area, including land. To document the descriptive information the board of review submitted copies of the property record cards for the subject and the comparables.

The copy of the subject's property record card submitted by the board of review indicated the subject sold in an arm's length transaction on January 8, 2021, for a price of \$700,000. The property record card further indicated that in for the 2021 tax year the subject's total assessment had been reduced from \$264,974 to \$233,310, apparently to reflect the purchase price using the statutory level of assessment. The board of review stated the subject's current assessment was based on the 2021 sales price adjusted by the 2022 township equalization factor of 1.0555. The board of review requested no change in the assessment.

### **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.

The Board finds neither party contests the fact the subject property sold in an arm's length transaction on January 8, 2021, for a price of \$700,000. The record further indicates the

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<sup>1</sup> Property Tax Appeal Board procedural rule section 1910.50(c)(1) provides that in all counties other than Cook, the three-year county wide assessment level as certified by the Illinois Department of Revenue (IDOR) will be considered. 86 Ill.Admin.Code Sec. 1910.50(c)(1). As of the development of this Final Administrative Decision, the IDOR has not published figures for tax year 2022.

subject's assessment was reduced for the 2021 tax year to reflect the purchase price and was adjusted for the 2022 tax year by the application of the township equalization factor.

The Board further finds the record contains two comparable sales that took place in August and November 2021, board of review comparables #2 and #3, which also provides this Board with evidence of market conditions as of the assessment date. These two comparables are similar to the subject in location and land area but appear to be slightly superior in features with a bonus room or an inground swimming pool, indicating each would require a downward adjustment to make these properties more equivalent to the subject property. These properties sold for prices of \$950,000 and \$1,400,000 or for \$170.16 and \$249.87 per square foot of living area, including land. The subject's assessment reflects a market value of \$738,851 or \$139.35 per square foot of living area, including land, which is below the prices of the two comparable sales that sold most proximate in time to the assessment date at issue.

Based on this record, after considering the sale of the subject property that occurred approximately one year prior to the assessment date at issue and the two comparable sales that occurred in August and November 2021, the Board finds the subject's assessment is reflective of market value and 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.



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Chairman



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Member

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Member



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Member



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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: March 26, 2024



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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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