



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

APPELLANT: Rachel Bonza & Alessandro Minnella
DOCKET NO.: 22-02680.001-R-1
PARCEL NO.: 07-01-02-411-045-0000

The parties of record before the Property Tax Appeal Board are Rachel Bonza & Alessandro Minnella, the appellants; 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: \$33,706
IMPR.: \$84,260
TOTAL: \$117,966

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 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 consists of a two-story dwelling of frame exterior construction with 1,915 square feet of living area.¹ The dwelling was constructed in 1985 and is approximately 37 years old. Features of the home include a walk-out basement with finished area and exterior access,² central air conditioning, a fireplace and a 374 square foot garage. The property has a 10,890³ square foot site and is located in Naperville, Wheatland Township, Will County.

¹ The parties differ as to the size of the subject dwelling and the garage, the Board finds the best evidence of size is found in the subject's property record card provided by the board of review which contained a schematic diagram with dimensions of the improvements.

² The Multiple Listing Service (MLS) sheet associated with the 2019 purchase of the subject property provided by the appellants revealed the subject dwelling has a walk-out basement with exterior access that is finished with a 24 x 23 square foot recreation room and a 10 x 20 square foot laundry room, which was not depicted in the subject's property record card nor in the grid analysis provided by the board of review. Thus, the Board recognizes the subject is likely not assessed for finished basement.

³ The only description of the subject's site size was provided by the appellants.

The appellants contend improvement assessment inequity and overvaluation as the bases of the appeal. In support of these arguments, the appellants submitted information on four comparables located within .3 of a mile from the subject property. The comparables have sites that range in size from approximately 6,969 to 10,890 square feet of land area. The appellants reported the comparables are improved with split-level or two-story dwellings of vinyl or brick and cedar exterior construction ranging in size from 2,400 to 2,644 square feet of living area. The dwellings are 37 to 39 years old. Each comparable has a basement with finished area, central air conditioning, a fireplace and a 400 square foot garage. The comparables have improvement assessments ranging from \$68,408 to \$85,671 or from \$27.57 to \$32.40 per square foot of living area. The comparables sold from December 2019 to April 2022 for prices ranging from \$311,000 to \$375,000 or from \$128.19 to \$149.46 per square foot of living area, including land.

In further support of the overvaluation argument, the appellants submitted evidence disclosing the subject property was purchased on February 28, 2019 for a price of \$365,000. The appellants identified the sellers as Brent Randall and Grace Ann Bills and indicated the parties were not related. The appellants also asserted the property was sold through a realtor and had been advertised for 49 days in the Multiple Listing Service (MLS). To document the transaction the appellants submitted a copy of the residential real estate purchase contract disclosing a contract price of \$365,000. A copy of the MLS listing revealed the property was advertised for sale on January 10, 2019 for a price of \$374,900.

Based on this evidence, the appellants requested a reduction in the subject's improvement assessment to \$81,294, resulting in a reduced total assessment of \$115,000. The appellants requested total assessment reflects a market value of \$345,035, 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 property of \$123,672 and an improvement assessment of \$89,966 or \$46.98 per square of living area. The subject's assessment reflects an estimated market value of \$371,164 or \$193.82 per square foot of living area, including land, when using the 2022 three-year average median level of assessment for Will County of 33.32% as determined by the Illinois Department of Revenue.

In response to the appellants' comparables, the board of review submitted a memorandum prepared by the township assessor. The assessor argued that the appellants' comparable #1 is a 1,271 square foot split-level home; the appellants' comparable #2 is a 1,650 square foot split-level home; the appellants' #3 is a two-story home like the subject but is 355 square foot larger; and the appellants' comparable #4 is a 1,271 square foot split-level home, as depicted in the property record cards provided for each comparable. The assessor asserted the subject property was purchased in 2019 for \$365,000 and adding equalization factors for 2020, 2021 and 2022 of 2.9%, 1.61% and 5% would suggest a current market value of \$400,716.

In support of its contention of the correct assessment, the board of review, through the township assessor, submitted two separate grid analyses, as well as property record cards with information on four equity comparables and four comparable sales. The four equity comparables have the same assessment neighborhood code as the subject and are located within .53 of a mile from the

subject property. The comparables are improved with two-story dwellings of frame exterior construction ranging in size from 1,940 to 2,012 square feet of living area. The dwellings were built from 1983 to 1985. The comparables each have a basement, central air conditioning, one or two fireplaces and a garage ranging in size from 380 to 506 square feet of building area. The comparables have improvement assessments ranging from \$87,835 to \$90,933 or from \$43.66 to \$46.87 per square foot of living area.

The four comparable sales have the same assessment neighborhood code as the subject and are located within .44 of a mile from the subject property. The board of review did not provide the site sizes of the comparables.⁴ The comparables are improved with two-story dwellings of frame exterior construction ranging in size from 1,826 to 1,940 square feet of living area that were built from 1937 to 1958. The comparables each have a basement, central air conditioning, one or two fireplaces and a garage ranging in size from 405 to 506 square feet of building area. The comparables sold from June 2021 to June 2022 for prices ranging from \$310,000 to \$423,000 or from \$164.46 to \$231.65 per square foot of living area, including land.

Based on this evidence, the board of review requested no change in the subject's assessment.

Conclusion of Law

The taxpayers contend assessment inequity as the basis of the appeal. When unequal treatment in the assessment process is the basis of the appeal, the inequity of the assessments must be proved by clear and convincing evidence. 86 Ill.Admin.Code §1910.63(e). Proof of unequal treatment in the assessment process should consist of documentation of the assessments for the assessment year in question of not less than three comparable properties showing the similarity, proximity and lack of distinguishing characteristics of the assessment comparables to the subject property. 86 Ill.Admin.Code §1910.65(b). The Board finds a reduction in the subject's assessment is warranted based upon the evidence in the record.

The record contains eight equity comparables for the Board's consideration. The Board has given less weight to the appellants' comparables due to differences from the subject in dwelling size or design.

The Board finds the best evidence of assessment equity to be the board of review comparables, which are similar to the subject in location, dwelling size, design, age and some features. These comparables have improvement assessments ranging from \$87,835 to \$90,933 or from \$43.66 to \$46.87 per square foot of living area. The subject's improvement assessment of \$89,966 or \$46.98 per square foot of living area falls within the range established by the best comparables in this record in terms of total improvement assessment but above the range on a per square foot basis. After considering adjustments to the best comparables for differences when compared to the subject, the Board finds the subject's improvement assessment is excessive. Therefore, based on this record the Board finds a reduction in the subject's assessment is warranted.

⁴ The sales comparable grid analysis provided by the board of review disclosed the subject and each of its comparable sales have a land assessment of \$33,706, suggesting the sites are similar to the subject.

The appellants also argued overvaluation as an alternative basis of the appeal. 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 record contains evidence regarding the sale of the subject property that was submitted by the appellants. The Board has given less weight to the 2019 sale of the subject property, which occurred 34 months prior to the lien date at issue and is thus less likely to be indicative of market value as of January 1, 2022.

The record also contains eight comparable sales for the Board's consideration. After considering the assessment reduction granted to the subject property based on the assessment inequity argument, the Board finds a further reduction based on overvaluation is not appropriate. Therefore, no further 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: May 21, 2024



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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