



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

APPELLANT: Brian Eiler
DOCKET NO.: 22-02871.001-R-1
PARCEL NO.: 16-05-32-302-001-0000

The parties of record before the Property Tax Appeal Board are Brian Eiler, the appellant; 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: \$33,074
IMPR.: \$132,081
TOTAL: \$165,155

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 consists of a two-story dwelling of brick and vinyl siding exterior construction with 2,696 square feet of living area. The dwelling was constructed in 2019. Features of the home include an unfinished basement, central air conditioning, a fireplace, a garage containing 653 square feet of building area, and an inground swimming pool. The property has a 25,145 square foot site and is located in New Lenox, 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 August 14, 2020 for a price of \$450,000. The appellant reported that the seller was Brian Wille Construction, Inc., the parties to the transaction were not related, and the property was sold by the owner. The appellant also indicated that the property was advertised with a sign in the yard for a period of 60 days. In further support of the appeal, the appellants submitted a copy of the settlement statement which

lists the sale price of \$450,000, a settlement date of August 14, 2020, and depicts a commission being distributed to Coldwell Banker. Based on this evidence, the appellant requested a reduction in the subject's assessment 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 \$165,155. The subject's assessment reflects a market value of \$495,515 or \$183.80 per square foot of living area, land included, when applying the statutory level of assessment of 33.33%.¹

In support of its contention of the correct assessment the board of review submitted information on three comparable sales located within .28 of a mile of the subject and in the subject's subdivision. The comparables consist of two-story dwellings of brick and vinyl siding exterior construction ranging in size from 2,708 to 2,992 square feet of living area. The dwellings were built from 2016 to 2023. Each dwelling has central air conditioning, an unfinished basement, and a garage containing either 634 or 705 square feet of building area. Two comparables each have a fireplace. The parcels range in size from 12,587 to 21,554 square feet of land area. The comparables sold from January 2021 to December 2022 for prices ranging from \$534,117 to \$621,592 or from \$182.67 to \$229.54 per square foot of living area, including land. The board of review also submitted a memorandum stating that the subject is currently assessed at its 2020 sale price, with equalization factors applied, and a \$5,000 assessment for the inground swimming pool. Based on this evidence, the board of review recommended a reduction in the subject's assessment to \$164,434.

In rebuttal, the appellant disputed that the inground swimming pool was installed in 2022, and submitted the 2020 building permit and permit application as evidence that the inground swimming pool was installed during construction of the home.

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 the best evidence of market value in the record to be the comparable sales submitted by the board of review. These comparables were similar to the subject in age, location, design, and some features. These properties also sold proximate in time to the assessment date at issue. The comparables sold from January 2021 to December 2022 for prices ranging from \$534,117 to \$621,592 or from \$182.67 to \$229.54 per square foot of living area, including land. The subject's assessment reflects a market value of \$495,515 or \$183.80 per

¹ Procedural rule Sec. 1910.50(c)(1) provides that in all counties other than Cook, the three-year county wide assessment level as certified by the Department of Revenue will be considered. 86 Ill. Admin. Code 1910.50(c)(1). As of the development of this Final Administrative Decision, the Department of Revenue has not published figures for tax year 2022.

square foot of living area, including land, which is within the range established by the best comparable sales in this record on a per-square-foot basis and below the range overall. The Board gave little weight to the subject's sale due to the fact the sale did not occur proximate in time to the January 1, 2022 assessment date at issue. Based on this record 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.



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: January 16, 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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