



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

APPELLANT: Julie Connor
DOCKET NO.: 23-03276.001-R-1
PARCEL NO.: 11-04-26-400-004-0000

The parties of record before the Property Tax Appeal Board are Julie Connor, 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: \$22,619
IMPR.: \$108,506
TOTAL: \$131,125

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 2023 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 single-family dwelling of brick and frame exterior construction with 3,204 square feet of living area. The dwelling was constructed in 2009. Features of the home include a full unfinished basement, 2½ bathrooms, central air conditioning, a fireplace and a two-car garage containing 651 square feet of building area. The property has a 10,780 square foot site and is located in Lockport, within unincorporated Lockport Township, Will County.

The appellant contends overvaluation as the basis of the appeal. In part, the appellant submitted a brief arguing that the subject “typically” experiences quadrennial assessment increases “3 times the percentage increase of nearby homes in non-quadrennial years and double the percentage increase in quad years” since construction in 2009. In this regard, the appellant reported a 15% assessment increase at the start of the 2023 quadrennial cycle while a house directly behind the subject had a 7% increase.

The appellant also asserted the subject dwelling is on a very busy street and has a gravel driveway along with a well and septic system.¹ In the course of repeatedly appealing the assessment of the subject property before the Will County Board of Review, the appellant contends that the evidence prepared by the Lockport Township Assessor in defense of the assessment, presents properties that are “extremely superior” in the neighborhood located behind the subject dwelling with features such as finished basements, walkout style basements, concrete driveways, a higher bathroom count, additional garage capacity with locations on a cul-de-sac backing to green space, corner lots, gazebo and/or walking trails nearby.

In support of overvaluation, the appellant submitted information in the Section V grid analysis on four comparable sales² located in close proximity to the subject. Two of the parcels each are .25-acre sites and two comparables lack site size data. The parcels are improved with a split-level, a 1.5-story, a 2-story and two, 1-story dwellings, respectively, of frame or frame and brick exterior construction. The homes were built from 1880 to 2000 and range in size from 1,084 to 2,200 square feet of living area. Three comparables have basements with finished area and comparable #4 has a concrete slab foundation. Features include two bathrooms, central air conditioning, and a garage ranging in size from 400 to 630 square feet of building area. The comparables sold from January 2020 to October 2022 for prices ranging from \$140,000 to \$331,111 or from \$107.03 to \$203.87 per square foot of living area, including land.

Based on this evidence and argument, the appellant requested a reduced total assessment of \$96,619, which would reflect a market value of \$289,886 or \$90.48 per square foot of living area, including land.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$131,125. The subject's assessment reflects a market value of \$393,414 or \$122.79 per square foot of living area, land included, when using the statutory level of assessment of 33.33%.³

In response to the appeal, the board of review submitted a two-page memorandum and comparable data gathered by Mary Ann Williamson, Lockport Township Assessor. The assessor contends that the comparables presented by the appellant are not comparable to the subject based on differences in design/story height, age, dwelling size, basement size and/or foundation type. In further support, Ms. Williamson included a corrected grid analysis of the appellant's comparables along with applicable property record cards and related documentation.

¹ As part of the appellant's brief, besides reporting that she took classes and earned her CIAO designation, she addressed properties being used at the local hearing by the township assessor before the board of review. As proceedings before the Property Tax Appeal Board are *de novo*, the Board will not address these claims as at best it is premature rebuttal to data that has not yet been filed by the board of review in this appeal.

² Some descriptive data is drawn from the “corrections” made by the township assessor to the appellant's comparable grid analysis.

³ 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 Sec. 1910.50(c)(1). Prior to the issuance of this decision, the Department of Revenue has yet to publish Table 3 with the figures for tax year 2023.

As to the percentage increase in assessment of the subject compared to nearby properties, the assessor asserted that “percent of change is not a basis for appeal.” In the mass appraisal technique, the assessor further described the subject property is part of a larger study that includes a larger area based upon a geographic neighborhood known as Section 26 & 27 which consists of 281 homes, 32 of which are two-story dwellings. Of those 32 homes, only three were built after the year 2000 and two of which have full basements. Those two homes with full basements are “significantly” smaller and “total frame construction.”

Additionally, the assessor reported that Lockport Township does not assess for finished basements anywhere within the township. She contended the rationale is based upon equity, as the township has no mechanism to determine whether a basement is finished or not. Much of the basement finish may be done without obtaining a building permit; she asserted assessing only those properties that obtain building permits would likely result in inequitable treatment.

Finally, as a practical matter of assessment practices, and contrary to the assertion of the appellant, only above-grade living area is included in calculations of ‘gross living area square foot’ analyses for both sales and equity purposes.

In support of its contention of the correct assessment, the board of review through the township assessor submitted information on six comparable sales along with applicable property record cards and photographs of the dwellings.

Each of the comparables are located in Neuberry Ridge, a subdivision adjacent to the subject. The comparables are located from .10 to .46 of a mile from the subject. The grid analysis lacks information on the size of the parcels for analysis by the Property Tax Appeal Board in comparison to the subject and the underlying property record cards likewise depict lot dimensions of “0 x 0.” However, the applicable PTAX-203 Illinois Real Estate Transfer Declaration forms depict varying lot sizes.⁴ The comparables consist of two-story dwellings of frame and brick exterior construction built in either 2004 or 2006. The dwellings range in size from 2,444 to 3,307 square feet of living area. Each comparable has a full basement, 2 or 2½ bathrooms, central air conditioning, a fireplace and a garage ranging in size from 400 to 545 square feet of building area. The comparables sold from January 2021 to August 2023 for prices ranging from \$341,000 to \$445,900 or from \$123.98 to \$171.50 per square foot of living area, including land.

Based on the foregoing evidence and argument, the board of review requested confirmation of the subject’s estimated market value as reflected by its assessment.

Conclusion of Law

As an initial matter, the appellant's argument concerning the increase in the subject's 2023 quadrennial reassessment by a purported 15% has been given no weight by the Property Tax Appeal Board. The Board finds that the mere fact that an assessment increases from one year to the next does not of itself establish the assessment is incorrect. Moreover, the Board recognizes

⁴ The comparable lot sizes are depicts as follows: #1 – 125 x 95.92 x 12; #2 – 128 x 153; #3 – 2,682; #4 – 3,500; #5 – 9,711; and #6 – less than .25 (of an acre).

that tax year 2023 was the start of the new general assessment cycle in Will County wherein assessing officials are required to revalue properties. The fact that a nearby property had only a 7% increase for 2023 does not change the analysis. The Board finds rising or falling assessments on a percentage basis do not indicate whether a particular property is inequitably assessed and/or overvalued. The assessment methodology and actual assessments together with their salient characteristics of properties must be compared and analyzed to determine whether uniformity of assessments exists. Furthermore, the Board finds assessors and boards of review are required by the Property Tax Code to revise and correct real property assessments annually, if necessary, that reflect fair market value, maintain uniformity of assessments, and are fair and just. This may result in many properties having increased or decreased assessments from year to year of varying amounts and percentage rates depending on prevailing market conditions and prior year's assessments. Therefore, the Board gives this aspect of the appellant's argument no weight. The remainder of this decision will address whether the appellant was able to demonstrate the assessment at issue was incorrect based upon relevant, credible and probative market data.

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 parties submitted a total of ten suggested comparable sales to support their respective positions before the Property Tax Appeal Board. The Board has given little weight to appellant's comparable #4, as this property has two structures on one parcel with a concrete slab foundation, which differs from the subject's full basement in addition to being much older structures built in 1964. In addition, this property sold in January 2020 for a sale price that is significantly lower than all the other sales in the record, suggesting that this property may be an outlier.

The Board has also given reduced weight to appellant's comparables #1, #2 and #3 as well as board of review comparables #3 through #6, as each of these dwellings are each significantly smaller ranging from approximately 15% to 66% in dwelling size when compared to the subject dwelling of 3,204 square feet of living area. Furthermore, appellant's comparables #1 and #3 each differ from the subject in design/story height and are each significantly older than the subject dwelling built in 2009. As stated in Section V of the Residential Appeal petition, the Board advises appellants, in part, that "comparable sales should be similar to the subject property in location, size, design, age, and amenities."

On this record, the Board finds the best evidence of market value to be board of review comparable sales #1 and #2, which are most similar to the subject in story height, exterior construction, bathroom count, foundation type, dwelling size and some features. The Board recognizes that the subject dwelling is newer than each of these comparables and has a garage which is approximately 30% larger than these comparables necessitating upward adjustments to make the best comparable properties more equivalent to the subject. These most similar comparables sold in June and December 2021 for prices of \$405,000 and \$410,000 or for \$125.31 and \$123.98 per square foot of living area, including land. The subject's assessment reflects a market value of \$393,414 or \$122.79 per square foot of living area, including land,

which is below the best comparable sales in this record both in terms of overall market value and on a per-square-foot of living area basis, including land, despite being a newer home than the comparables and having a superior garage capacity than the comparables. Based on this evidence and after considering appropriate adjustments to the best comparable sales for differences when compared to the subject, 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 19, 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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