



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

APPELLANT: Michael Schoener
DOCKET NO.: 11-00364.001-R-1
PARCEL NO.: 12-02-08-478-021-0000

The parties of record before the Property Tax Appeal Board are Michael Schoener, the appellant, and the Will County Board of Review.

Based on the facts and exhibits presented, 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: \$14,900
IMPR.: \$59,160
TOTAL: \$74,060

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 2011 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 frame construction with 1,695 square feet of living area. The dwelling was constructed in 1994. Features of the

home include a partial unfinished basement,¹ central air conditioning, a fireplace and a 400 square foot garage. The property has a .25-acre site and is located in Bolingbrook, DuPage Township, Will County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on three comparable sales located within ¼ of a mile of the subject property. The comparables are two-story frame dwellings that were built in 1994. The homes range in size from 1,608 to 1,695 square feet of living area, having full basements, central air conditioning, a fireplace and a 400 square foot garage. These three comparables sold between June 2009 and May 2010 for prices ranging from \$198,000 to \$223,000 or from \$119.21 to \$133.71 per square foot of living area, including land. Based on this evidence, the appellant requested a total assessment of \$70,660 which would reflect a market value of approximately \$211,980 or \$125.06 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 \$77,500. The subject's assessment reflects a market value of \$233,363 or \$137.68 per square foot of living area, land included, when using the 2011 three year average median level of assessment for Will County of 33.21% as determined by the Illinois Department of Revenue.

In support of its contention of the correct assessment the board of review submitted a memorandum and documentation gathered by the DuPage Township Assessor. The township assessor addressed data which the appellant submitted before the Will County Board of Review and thus, the criticisms presented of sales which the appellant did not present to the Property Tax Appeal Board will not be addressed in this decision.

As to the subject property, the township assessor asserted the subject dwelling is located in Williams Glen subdivision which consists of several models of dwellings with different options available. The assessor asserted the subject dwelling is a Dover B with an extended family room. The township assessor reported that appellant's comparable #1 is an Exmore 05 B dwelling. No other information was provided as to the appellant's two other comparable sales.

¹ The appellant reported the unfinished partial basement feature of the subject dwelling. The board of review did not report this feature for the dwelling and failed to provide a property record card for the subject.

The township assessor provided limited information on four comparables sales where board of review comparable #4 is the same property as appellant's comparable #3. The comparables consist of two-story Dover B "with extended family room" dwellings of frame exterior construction that were built in 1993 or 1994. The homes each contain 1,695 square feet of living area and have 400 square foot garages. Other than the number of plumbing fixtures, no other details of these comparable dwellings was presented in the grid analysis. These comparables sold between January 2008 and November 2009 for prices ranging from \$223,000 to \$273,000 or from \$131.33 to \$161.06 per square foot of living area, including land.

Based on the foregoing evidence, the board of review requested confirmation of the subject's 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 met this burden of proof and a reduction in the subject's assessment is warranted.

The parties submitted a total of six comparable sales to support their respective positions before the Property Tax Appeal Board. The Board has given reduced weight to board of review comparables #1 and #3 as these sales occurred in 2008, a date more distant from the assessment date at issue of January 1, 2011 and thus less likely to be indicative of the subject's market value. The Board finds the best evidence of market value to be the remaining four comparables submitted by both parties. These four similar comparables sold between June 2009 and May 2010 for prices ranging from \$198,000 to \$226,000 or from \$119.21 to \$133.71 per square foot of living area, including land. The subject's assessment reflects a market value of \$233,363 or \$137.68 per square foot of living area, including land, which is above the range established by the best comparable sales in this record both in terms of overall value and on a per-square-foot basis. Based on this evidence the Board finds a reduction in the subject's assessment is 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.

Ronald R. Cuit

Chairman

K. L. Fern

Member

Tracy A. Huff

Member

Mario Morris

Member

Member

DISSENTING:

C E R T I F I C A T I O N

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: June 20, 2014

Allen Castrovillari

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 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 the subsequent year 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.

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.