



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

APPELLANT: Lisa & Timothy Shannon
DOCKET NO.: 11-01338.001-R-1
PARCEL NO.: 07-01-33-311-025-0000

The parties of record before the Property Tax Appeal Board are Lisa & Timothy Shannon, the appellants, 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: \$25,130
IMPR: \$76,650
TOTAL: \$101,780

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 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 dwelling of frame construction with 2,665 square feet of living area. The dwelling was constructed in 2002. Features of the home include a full basement, central air conditioning, a fireplace and a three-car garage. The property has a 10,375 square foot site and is located in Plainfield, Wheatland Township, Will County.

The appellants contend overvaluation as the basis of the appeal. In support of this argument the appellants submitted information on five comparable sales located in Wilding Pointe, like the subject. The comparables consist of two-story frame and masonry dwellings that are 9 or 10 years old. The comparables range in size from 2,660 to 2,880 square feet of living area and feature full or partial basements, three of which include finished area, central air conditioning, a fireplace and a two-car or a three-car garage. Two of the comparables also have a pool and one "backs directly to pond." These properties sold between August 2009 and July 2011 for prices ranging from \$254,500 to \$315,000 or from \$94.09 to \$115.72 per square foot of living area, including land.

Additionally, the appellants included a letter asserting that the subject's neighborhood is impacted by two freight rails "directly adjacent to Wilding Pointe that are operated 24 hours per day." The appellants contended that the "noise, the view, additional safety lighting and the affect" to the 'kid friendly' environment that were once part of the neighborhood "are also mitigating factors in the declining values."

Based on this evidence, the appellants requested a total assessment of \$92,967 or a market value of approximately \$278,901 or \$104.65 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 \$109,440. The subject's assessment reflects a market value of \$329,539 or \$123.65 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.

The board of review submitted a letter from Kelli Lord, Wheatland Township Assessor, along with additional data. As to the appellants' comparable sales, Lord noted that one of the comparables is "in a different neighborhood code due to its proximity to the railroad tracks and high tension power lines." The assessor further articulated that the neighborhood was stratified in this manner to consider the properties that back to the railroad tracks and contain power lines in the backyards. The assessor noted her assessing records do not include finished basements and no permits exist for these purported finished basements. As to the pools, the assessor contends that these

are above-ground pools and not included in assessments of the properties.

In support of its contention of the correct assessment the board of review through the township assessor submitted information on five comparables sales similar in size and location to the subject. Board of review comparables #2 and #3 are the same properties presented as appellants' comparables #2 and #5, respectively. These five comparables sold between May 2009 and July 2011 for prices ranging from \$287,000 to \$315,000 or from \$107.89 to \$117.21 per square foot of living area, including land. The five sales present an average price of \$306,500 as stated in Lord's letter.

As part of its filing, the board of review proposed to reduce the subject's assessment to \$102,667 which would reflect a market value of approximately \$308,000. The offer was forwarded by the Property Tax Appeal Board to the appellants.

By separate correspondence, the appellants rejected the proposed assessment reduction and further presented rebuttal to the comparable sales presented within the board of review's submission. The appellants contend that board of review comparable #1 has both a fenced yard and a heated garage which differs from the subject property; comparable #2 (which the appellants presented as their comparable #2) differs from the subject by having "6 panel oak doors, trim, and crown moldings"; board of review comparable #3 (which was appellants' comparable #5) differs from the subject by having a full brick front, full finished basement with home theater, three full baths, fenced yard and sprinkler system; and similarly appellants noted that board of review comparables #4 and #5 have features and/or amenities that differ from the subject dwelling.

Conclusion of Law

The appellants contend 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 appellants met this burden of proof and a reduction in the subject's assessment is warranted.

The parties submitted a total of eight comparable sales to support their respective positions before the Property Tax Appeal Board. After the appellants' criticisms of the sales that were common to the parties, the Board finds the best evidence of market value to be appellants' comparable sale #1 and board of review comparable sales #1 and #4. These three most similar comparables sold for prices ranging from \$94.09 to \$117.21 per square foot of living area, including land. The subject's assessment reflects a market value of \$329,539 or \$123.65 per square foot of living area, including land, which is above the range established by the best comparable sales in this record. 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: July 18, 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.