



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

APPELLANT: David Janzen
DOCKET NO.: 12-00465.001-R-1
PARCEL NO.: 11-04-26-304-026-0000

The parties of record before the Property Tax Appeal Board are David Janzen, the appellant, by attorney Jerri K. Bush in Chicago; and the Will County Board of Review.

Based on the facts and exhibits presented, 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: \$11,970
IMPR.: \$12,753
TOTAL: \$24,723

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 2012 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 one-story dwelling of frame exterior construction with 624 square feet of living area. The dwelling was constructed in 1950. Features of the home include a crawl foundation, central air conditioning and a two-car garage that contains 528 square feet of building area. The

property has an 11,760 square foot site and is located in Lockport, Lockport Township, Will County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted evidence disclosing the subject property was purchased on August 14, 2009 for a price of \$28,000. The appellant completed Section IV - Recent Sale Data of the appeal disclosing the parties to the transaction were not related, the property was sold using a Realtor, the property had been advertised on the open market with the Multiple Listing Service and it had been on the market for 24 days. In further support of the transaction the appellant submitted a copy of the Settlement Statement reiterating the purchase date and price; a copy of the Multiple Listing Service data sheet depicting a listing date of July 7, 2009 with an asking price of \$29,700 and describing the subject as a "2 bedroom 1 story fixer-upper"; and a copy of the Listing & Property History Report.

The appellant also submitted limited information on three comparable sales located from .29 to .85 of a mile from the subject property. The comparables consist of one-story dwellings. Comparables #2 and #3 were built in 1960 and 1955. The homes contain from 750 to 1,032 square feet of living area. Comparable #3 has central air conditioning and a detached garage. The appellant reported that these properties sold from January 2011 to March 2012 for prices ranging from \$9,000 to \$35,000 or from \$12.00 to \$33.91 per square foot of living area, including land.¹

Based on this evidence, the appellant requested an assessment of \$9,332 which reflects a market value of \$27,999 or \$44.87 per square foot of living area, land included.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$24,723. The subject's assessment reflects a market value of \$74,377 or \$119.19 per square foot of living area, land

¹ The appellant reported that comparable #3 located at 506 E 18th Street sold March 2012 for \$35,000. The appellant did not submit any supporting documentation. The board of review reported that their comparable #4 located at 506 E. 18th Street sold February 2012 for \$142,000. The board of review submitted a copy of the PTAX-203, Illinois Real Estate Transfer Declaration for 506 E. 18th Street, Lockport, which indicates the property sold February 2012 for \$142,000. The Property Tax Appeal Board finds the best evidence of the sale price for 506 E. 18th Street, Lockport was presented by the board of review based on their submission of the PTAX-203, Illinois Real Estate Transfer Declaration.

included, when using the 2012 three year average median level of assessment for Will County of 33.24% as determined by the Illinois Department of Revenue.

In response to the appeal, the board of review submitted a memorandum prepared by and documentation gathered by the Lockport Township Assessor. The assessor asserted the subjects 2009 sale was not a recent sale and the comparables used by the appellant are in a different area when compared to the subject.

In support of the subject's assessment, the township assessor prepared a grid analysis of four comparable sales. The proximity to the subject was not disclosed. One comparable used by the board of review was also utilized by the appellant. The comparables consist of one, 1.5-story and three, one-story dwellings of frame exterior construction. The dwellings were built from 1880 to 1956. The homes range in size from 960 to 1,255 square feet of living area. The comparables have full or partial unfinished basements. Each comparable has central air conditioning. Each comparable has a garage that ranges in size from 288 to 572 square feet of building area. These properties sold between July 2011 and October 2012 for prices ranging from \$90,000 to \$143,000 or from \$93.75 to \$137.60 per square foot of living area, including land.

Based on this 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 did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

As to the purchase price of the subject property that occurred in August 2009 for \$28,000, the Property Tax Appeal Board has given little weight to this sale which was 29 months prior to the assessment date at issue of January 1, 2012. The Board finds the sale to be remote in time and less likely to be

indicative of the subject's market value as of the assessment date.

The parties submitted a total of six comparable sales to support their respective positions before the Property Tax Appeal Board. The Board finds neither party submitted comparables that were particularly similar to the subject in age, size, location and/or features. The comparables had varying degrees of similarity and dissimilarity to the subject property. These comparables sold between January 2011 and October 2012 for prices ranging from \$9,000 to \$143,000 or from \$12.00 to \$137.60 per square foot of living area, including land. The subject's assessment reflects a market value of \$74,377 or \$119.19 per square foot of living area, including land, which is within the range established by the comparable sales in this record. After considering adjustments to the comparables for differences when compared to the subject, the Board finds the subject's estimated market value as reflected by its assessment is supported. Therefore, no 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.

Chairman

K. L. Fan

Member

Klaus Albrecht

Member

Jerry White

Member

Acting Member

Robert Steffen

Acting 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: December 18, 2015

A. Proctor

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.