



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

APPELLANT: Ania Matz
DOCKET NO.: 13-00258.001-R-1
PARCEL NO.: 12-02-14-207-004-0000

The parties of record before the Property Tax Appeal Board are Ania Matz, 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: \$10,300
IMPR.: \$13,033
TOTAL: \$23,333**

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 2013 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 construction with 1,372 square feet of living area. The dwelling was constructed in 1966. Features of the home include central air conditioning, a fireplace and a 400 square foot garage. The property has an 8,400 square foot 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 eight comparable sales, where comparables #1 through #3 were the same as sales #1 through #3, from the appellant's appraisal report. The appellant also submitted an appraisal prepared for a property tax appeal estimating the subject property had a market value of \$70,000 as of January 1, 2013.

Based on this evidence, the appellant requested a total assessment of \$23,333 which would reflect a market value of approximately \$70,000.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$28,300. The subject's assessment reflects a market value of \$85,267 or \$62.15 per square foot of living area, land included, when using the 2013 three year average median level of assessment for Will County of 33.19% as determined by the Illinois Department of Revenue.

In response, the board of review submitted a memorandum to address the appellant's data along with supporting documentation. In part, the memorandum disputed the subject's March 2011 purchase price of \$72,000 as being an invalid sale because it was an REO bank sale. The Board will not further consider this information since the appellant did not base this appeal on a recent purchase of the subject property.

As to the eight sales presented by the appellant, the board of review contends that only sales #1, #6 and #8 are the same model as the subject dwelling and these sales occurred in 2013, but sold with Special Warranty Deeds and/or Sheriff's deeds or with a lending institution as the seller. Therefore, the board of review contends that all of these are "considered invalid sales." The attached documentation establishes that sale #1 occurred in August 2012 and was advertised prior the sale transaction; sale #6 sold in May 2013 and was advertised prior the transaction; and sale #8 sold in February 2013 and was advertised prior to the sale.

In support of its contention of the correct assessment the board of review's memorandum made reference to Assessor Response, Exhibit D, consisting of three comparable sales of the same model dwelling as the subject. The memorandum asserts that the sales prices ranged from \$124,000 to \$132,000 and occurred in 2012. There was no Exhibit D or analysis of comparable sales presented in the data filed with the Property Tax Appeal Board.

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.

As to the board of review's assertions regarding "invalid" sales that were considered by the appellant and the appellant's appraiser, the Property Tax Appeal Board takes judicial notice that Public Act 96-1083 amended the Property Tax Code adding sections 1-23 and 16-183 (35 ILCS 200/1-23 & 16-183), effective July 16, 2010.

Section 1-23 of the Property Tax Code provides:

Compulsory sale. "Compulsory sale" means (i) the sale of real estate for less than the amount owed to the mortgage lender or mortgagor, if the lender or mortgagor has agreed to the sale, commonly referred to as a "short sale" and (ii) the first sale of real estate owned by a financial institution as a result of a judgment of foreclosure, transfer pursuant to a deed in lieu of foreclosure, or consent judgment, occurring after the foreclosure proceeding is complete.

Section 16-183 provides:

Compulsory sales. The Property Tax Appeal Board shall consider compulsory sales of comparable properties for the purpose of revising and correcting assessments, including those compulsory sales of comparable properties submitted by the taxpayer.

The Board finds the effective date of these statutes is applicable to the assessment date at issue, January 1, 2013.

On this record with no comparable sales submitted by the board of review, the Property Tax Appeal Board finds the best evidence of market value to be the appraisal submitted by the appellant with an estimated market value of \$70,000 as of January 1, 2013 which is well-supported by the most similar comparable sales presented by the appellant as sales #1, #6 and #8. The Board gave reduced weight to the remaining comparable sales presented by the appellant due to differences in design, size and/or features.

The subject's assessment reflects a market value of \$85,267 or \$62.15 per square foot of living area, including land, which is above the appraised value of \$70,000 and also above the three best comparable sales in the record as presented by the appellant. The Board finds the subject is overvalued and a reduction in the subject's assessment commensurate with the appellant's total assessment request 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.

Chairman

K. L. Fan

Klaus Albrecht

Member

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: November 20, 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.