



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

APPELLANT: Erika De Guzman & Marcos Rojas
DOCKET NO.: 13-00577.001-R-1
PARCEL NO.: 30-07-13-104-018-0000

The parties of record before the Property Tax Appeal Board are Erika De Guzman & Marcos Rojas, the appellants, by Jerri K. Bush, Attorney at Law, 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: \$4,127
IMPR.: \$16,752
TOTAL: \$20,879

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 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 1,008 square feet of living area. The dwelling was constructed in 1947. Features of the home include a full basement and central air conditioning. The property is located in Joliet, Joliet Township, Will County.

The appellants' appeal is based on overvaluation. In support of this argument the appellants submitted evidence disclosing the subject property was purchased on February 29, 2012 for a price of \$17,520. The appellants 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 was on the market for 52 days. In further support of the transaction the appellants submitted a copy of the Settlement Statement reiterating the purchase price and date; a copy of the Multiple Listing Service data sheet depicting that the home was an REO/Lender owned, Pre-foreclosure sold for cash with the buyer being responsible for water/gas turn on/off; and a copy of the Listing & Property History Report depicting a listing on December 3, 2011 with an asking price of \$27,500 which was reduced a month later to \$19,900 prior to the sale transaction. Based on this evidence, the appellants requested a reduction in the subject's assessment to reflect the purchase price.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$20,879. The subject's assessment reflects a market value of \$62,908 or \$62.41 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 to the appeal and in support of its contention of the correct assessment, the board of review submitted a memorandum from the Joliet Township Assessor along with supporting documents. In the memorandum, it was asserted that the subject sold in February of 2012, but was now being rented and no permits had been taken out for the subject.

The assessor also submitted a spreadsheet with information on four comparable sales of one-story dwellings, three of which have full basements. The homes were built between 1885 and 1959 and range in size from 884 to 1,352 square feet of living area. Three of the comparables have central air conditioning and each has a garage ranging in size from 440 to 720 square feet of building area. The comparables sold from September 2012 to July 2013 for prices ranging from \$60,000 to \$90,000 or from \$63.83 to \$75.79 per square foot of living area, including land.

Based on this evidence and argument, the board of review requested confirmation of the subject's assessment.

In written rebuttal, counsel for the appellant reiterated that the basis of this appeal was the recent sale of the subject property. Counsel contends that the subject's purchase was an arm's length transaction in light of applicable case law and has not been adequately disputed by the board of review. Moreover, the subject property's asking price was also less than the estimated market value as reflected by its assessment. Since the board of review did not provide any evidence that the subject's sale price was not reflective of market value, the appellant requested a favorable decision.

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

The appellants relied upon the February 2012 purchase price of the subject property for \$17,520. The Board has given this sale price reduced weight as the sale price does not appear to mimic other market evidence in the record depicting sales of similar properties that occurred more proximate in time to the assessment date than the subject's sale.

The board of review presented four comparable sales to support its position in this appeal. The Property Tax Appeal Board has given reduced weight to board of review comparable #2 as this dwelling has a concrete slab foundation as compared to the subject's full basement and this property also lacks central air conditioning which is a feature of the subject property.

The Board finds the best evidence of market value in the record to be board of review comparable sales #1, #3 and #4, each of which is superior to the subject by having a garage which is not a feature of the subject property. These three comparables were similar to the subject in style, construction, features and/or age. These properties also sold more proximate in time to the assessment date at issue than the subject's date of purchase. These three most similar comparables sold for prices ranging

from \$60,000 to \$90,000 or from \$63.83 to \$75.79 per square foot of living area, including land. The subject's assessment reflects a market value of \$62,908 or \$62.41 per square foot of living area, including land, which is within the range established by the best comparable sales in this record in terms of overall value. After considering adjustments and the differences in the comparables when compared to the subject, the Board finds that a reduction in the subject's assessment is not 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

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: January 22, 2016

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.