



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

APPELLANT: Agnieszka Olpinska  
DOCKET NO.: 13-00579.001-R-1  
PARCEL NO.: 30-07-16-117-025-0000

The parties of record before the Property Tax Appeal Board are Agnieszka Olpinska, the appellant, 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:** \$2,604  
**IMPR.:** \$10,267  
**TOTAL:** \$12,871

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 480 square feet of living area. The dwelling was constructed in 1909. Features of the home include a full unfinished basement. The property has a .11-acre site and is located in Joliet, Joliet Township, Will County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on both the recent sale of the subject and on four comparable sales.

As to the sale of the subject property, the appellant submitted evidence disclosing the subject property was purchased on November 21, 2011 for a price of \$20,000. 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 was on the market for 586 days. In further support of the transaction the appellant submitted a copy of the Settlement Statement reiterating the purchase price and date; a copy of the latest Multiple Listing Service data sheet depicting that the home was a Pre-foreclosure sold for cash; and a copy of the Listing & Property History Report depicting, in part, that the property was nearly continuously on the market as of March 4, 2010 with an asking price of \$94,500 followed by three additional listings with a final asking price as of October 21, 2011 of \$25,000.

The appellant also submitted information on five comparable sales where comparable #1 is also the subject property. The comparables are located within .66 of a mile from the subject property. The four comparable properties consist of one-story dwellings that were built between 1890 and 1910. The homes range in size from 560 to 716 square feet of living area. Each of the comparables features a full basement. These four comparable properties sold between April 2012 and August 2012 for prices ranging from \$10,000 to \$25,000 or from \$13.97 to \$44.33 per square foot of living area, including land.

Based on this evidence, the appellant requested a total assessment reflective of the purchase price.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$12,871. The subject's assessment reflects a market value of \$38,780 or \$80.79 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 through the township assessor submitted a memorandum along with a grid analysis and

supporting documentation. The memorandum acknowledged the subject was purchased in 2011 and noted it provides an income stream.

The assessor noted the comparable properties were larger than the subject, but were from the same neighborhood. The comparables consist of one-story dwellings of frame or masonry construction that were built between 1912 and 1957. The homes range in size from 748 and 920 square feet of living area and feature full basements. Two comparables have central air conditioning and each comparable has a garage ranging in size from 308 to 440 square feet of building area. The comparables sold from June 2011 to December 2013 for prices ranging from \$35,000 to \$115,000 or from \$40.14 to \$125.00 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.

As to the comparable sales presented by the board of review, the appellant argued the dwellings are superior in that they are each larger than the subject and each has a garage whereas the subject does not have this feature. In addition, comparables #1 and #4 were argued as being newer than the subject dwelling.

#### **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.

Including the purchase price of the subject property, the parties submitted a total of nine sales to support their respective positions before the Property Tax Appeal Board. The Board has given reduced weight to the subject's sale price and board of review comparables #1 and #2 which properties all sold in 2011, a date more remote in time to the valuation date at issue of January 1, 2013 and therefore less likely to be indicative of the subject's estimated market value as of the assessment date.

On this record, the Board finds the best market value evidence consists of appellant's comparable sales #2 through #5 and board of review comparable sales #3 and #4. The comparables have varying degrees of similarity to the subject property. These properties sold between April 2012 and December 2013 for prices ranging from \$10,000 to \$115,000 or from \$13.97 to \$125.00 per square foot of living area, including land. The subject's assessment reflects a market value of \$38,780 or \$80.79 per square foot of living area, including land, is within the range of the best comparables presented.

After analyzing the properties and adjusting for differences, the Board finds that the subject's estimated market value based on its assessment appears to be justified and 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.

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Chairman

*K. L. Fan*

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Member

*Mark Albino*

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Member

*Jerry White*

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Member

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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*

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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.