



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

APPELLANT: Justin Sergi  
DOCKET NO.: 13-00642.001-R-1  
PARCEL NO.: 30-07-09-325-003-0000

The parties of record before the Property Tax Appeal Board are Justin Sergi, the appellant; and the Will County Board of Review.

Based on the facts and exhibits presented in this matter, 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:** \$3,439  
**IMPR.:** \$22,598  
**TOTAL:** \$26,037

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 is improved with a 1.5-story single family dwelling of masonry construction with 1,080 square feet of living area. The dwelling was constructed in 1924. Features of the home include a full unfinished basement and central air conditioning. The property has a site with approximately 3,920 square feet of land area 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 five comparable sales. The comparables were improved with 1.5-story single family dwellings that ranged in size from 1,008 to 1,248 square feet of living area. The dwellings were constructed from 1914 to 1920. Each comparable had a full basement or partial slab foundation, three comparables had central air conditioning and three comparables had garages ranging in size from 240 to 320 square feet of building area. The comparables were located from .33 to .96 of a mile from the subject property. The sales occurred from April 2012

to August 2013 for prices ranging from \$17,000 to \$50,500 or from \$16.10 to \$40.46 per square foot of living area. The analysis submitted by the appellant contained adjustments to the comparables for differences from the subject to arrive at adjusted prices ranging from \$22,707 to \$31,735 or from \$21.50 to \$30.57 per square foot of living area, including land. The appellant requested the subject's assessment be reduced to \$8,057 to reflect a market value of \$24,173.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$26,037. The subject's assessment reflects a market value of \$78,448 or \$72.64 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 support of its contention of the correct assessment the board of review submitted a memorandum and information on six comparable sales identified by the township assessor. In rebuttal the assessor asserted that the comparable sales provided by the appellant were located in four different neighborhoods, none from the subject's neighborhood. Two of the comparable sales used by the assessor were located in the same neighborhood as the subject property while four were located in different neighborhoods than the subject property. Each comparable was described as being located less than one mile from the subject property. The comparable sales were improved with four 1.5-story dwellings, a part 1.5-story and part 2-story dwelling and a part 2-story and part 1-story dwelling that ranged in size from 1,014 to 1,764 square feet of living area. The dwellings were of frame or masonry construction and were built from 1885 to 1922. Four comparables had full basements, one comparable had a part crawl space foundation and one comparable had a part slab foundation. Three of the comparable sales had central air conditioning, one comparable had a fireplace, two comparables had attached garages with 280 and 484 square feet of building area, respectively, and two comparables each had a detached garage with 324 square feet of building area. The sales occurred from January 2011 to November 2013 for prices ranging from \$80,000 to \$129,000 or from \$67.22 to \$118.13 per square foot of living area, land included.

The board of review requested the assessment be confirmed.

In rebuttal the appellant provided a statement commenting that board of review sales #1 and #4 differed from the subject in style and sale #3 occurred in 2011 and should be considered less indicative of value. The appellant also asserted no MLS listing was available for sale #4 while further noting the property record card indicated the property was not advertised for sale and the was the Roman Catholic Diocese, which is located next door.

### **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.

The Board finds the best evidence of market value to be appellant's comparable sales #2 through #4 and comparable sales #5 and #6 submitted by the board of review. These comparable sales were most similar to the subject in size and style and sold proximate to the assessment date at issue. These properties sold for prices ranging from \$39,000 to \$129,000 or from \$38.54 to \$118.13 per square foot of living area, including land. The subject's assessment reflects a market value of \$78,448 or \$72.64 per square foot of living area, including land, which is within the range established by the best comparable sales in this record. Less weight was given appellant's sales #1 and #5 due there part slab foundations. Less weight was given board of review sales #1, #3 and #4 due to differences from the subject in size. Comparables #1 and #4 also differed from the subject in style and foundation. Furthermore, the evidence disclosed sale #4 was not advertised. Less weight was given board of review sale #2 due to the transaction occurring in January 2011, not proximate in time to the assessment date at issue. Based on this evidence the Board finds a reduction in the subject's assessment is not 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.



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Chairman



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Member

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Member



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Member

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Member

DISSENTING: \_\_\_\_\_

**CERTIFICATION**

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: June 24, 2016



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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.