



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

APPELLANT: Land Trust 275 1000 0353  
DOCKET NO.: 14-00205.001-R-1  
PARCEL NO.: 30-07-09-315-007-0000

The parties of record before the Property Tax Appeal Board are Land Trust 275 1000 0353, the appellant, by Patrick A. Meszaros, of the Law Offices of Patrick A. Meszaros in Joliet, 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:** \$3,150  
**IMPR.:** \$18,300  
**TOTAL:** \$21,450

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 2014 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 1.5-story single-family dwelling of frame construction with 990 square feet of living area. The dwelling was constructed in 1900. Features of the home include a full unfinished basement and a 180 square foot garage. The property has a 2,614 square foot 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 four comparable sales located from .04 to .3 of a mile from the subject property. The comparables consist of a one-story and a two-story dwelling along with two, 1.5-story dwellings of frame construction that were 107 to 127 years old. The homes range in size from 1,074 to 1,535 square feet of living area. Three of the comparables feature full or partial unfinished basements. One comparable has window air conditioning and three of the properties have garages ranging in size from 180 to 900 square feet of building area. The

properties sold between February 2011 and October 2013 for prices ranging from \$25,000 to \$32,000 or from \$16.29 to \$29.79 per square foot of living area, including land.

Based on this evidence, the appellant requested a total assessment of \$6,906 which would reflect a market value of approximately \$20,718 or \$20.93 per square foot of living area, including land.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$21,450. The subject's assessment reflects a market value of \$64,550 or \$65.20 per square foot of living area, land included, when using the 2014 three year average median level of assessment for Will County of 33.23% as determined by the Illinois Department of Revenue.

In rebuttal the board of review submitted a statement from James A. Brenzewski, Joliet Township Assessor, asserting that the appellant's comparables were all foreclosures and one of the comparables was a one-story dwelling.

In support of its contention of the correct assessment the board of review through the township assessor submitted information on three comparable sales located in the same subdivision as the subject property. The comparables consist of a part 1.5-story and part two-story and two, two-story frame dwellings that were 101 to 130 years old. The homes range in size from 1,040 to 1,562 square feet of living area and feature full or partial unfinished basements. Two of the comparables have central air conditioning and one comparable has a fireplace. Two of the properties also have 324 and 480 square foot garages. The properties sold in September 2012 or October 2014 for prices ranging from \$80,000 to \$105,000 or from \$66.96 to \$76.92 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.

The parties submitted a total of seven comparable sales to support their respective positions before the Property Tax Appeal Board. The Board has given reduced weight to appellant's comparable #2 which is a one-story dwelling that sold in 2011 a date remote in time to the assessment date. In addition, appellant's comparables #1 and #2 along with board of review comparables #1 and #3 have all been given reduced weight due to their larger dwelling sizes ranging from 1,344 to 1,562 square feet of living area when compared to the subject dwelling of 990 square feet of living area.

The Board finds the best evidence of market value to be appellant's comparable sales #3 and #4 along with board of review comparable sale #2. These three most similar comparables sold

between February 2013 and October 2014 for prices ranging from \$29,100 to \$80,000 or from \$25.93 to \$76.92 per square foot of living area, including land. The subject's assessment reflects a market value of \$64,550 or \$65.20 per square foot of living area, including land, which is within the range established by the best comparable sales in this record. After considering adjustments and the differences in these most similar comparables when compared to the subject property, the Board finds the subject's improvement assessment is supported by the most comparable properties and 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.



Chairman



Member



Member

Member



Acting 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: September 23, 2016



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.