



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

APPELLANT: David Janzen  
DOCKET NO.: 14-01116.001-R-1  
PARCEL NO.: 11-04-31-102-009-0000

The parties of record before the Property Tax Appeal Board are David Janzen, 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:** \$10,566  
**IMPR.:** \$27,055  
**TOTAL:** \$37,621

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 is improved with a one-story dwelling of frame construction with 1,020 square feet of living area. The dwelling was constructed in 1949. Features of the home include a full unfinished basement, central air conditioning and a detached garage with 1,150 square feet of building area.<sup>1</sup> The property is located in Crest Hill, Lockport Township, Will County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on six comparable sales improved with one-story dwellings that ranged in size from 816 to 1,321 square feet of living area. The record indicated that five of the comparables were constructed from 1954 to 1992 and one dwelling had an unknown age. Four comparables have central air conditioning, two comparables each have one fireplace and five comparables have either a 1-car, a 2-car or a 2.5-car garage. The sales occurred from April 2013

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<sup>1</sup> The description of the subject property was taken from the copy of the subject's property record card submitted by the board of review.

to July 2014 for prices ranging from \$41,000 to \$106,300 or from \$34.10 to \$80.47 per square foot of living area, including land. Based on this evidence the appellant requested the subject's assessment be reduced to \$18,998.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$37,621. The subject's assessment reflects a market value of \$113,214 or \$110.99 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 support of its contention of the correct assessment the board of review submitted information on six comparable sales improved with one-story dwellings that ranged in size from 1,144 to 1,344 square feet of living area. The dwellings were constructed from 1959 to 1970. Four comparables have basements, five comparables have central air conditioning and each comparable had a garage ranging in size from 312 to 840 square feet of building area. The sales occurred from May 2013 to November 2014 for prices ranging from \$118,000 to \$165,900 or from \$103.11 to \$123.44 per square foot of living area, including land. The board of review requested the assessment be sustained.

The appellant submitted a rebuttal statement asserting that the proximity of four of the board of comparables was not provided.

### **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 board of review comparable sales #1, #2, #5 and #6. These comparable sales were relatively similar to the subject in size and features with the exception each has a much smaller garage than the subject property. These properties sold from May 2013 to August 2014 for prices ranging from \$118,000 to \$165,900 or from \$103.11 to \$123.44 per square foot of living area, including land. The subject's assessment reflects a market value of \$113,214 or \$110.99 per square foot of living area, including land, which is below the overall price range but within the range on a square foot basis. The Board finds these sales support the subject's assessment. The Board gave less weight to the remaining comparable sales provided by the parties due to the fact none of these comparables had a basement and differed from the subject in garage area.

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



Acting Member

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: \_\_\_\_\_

April 21, 2017



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.