



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

APPELLANT: Cheryl Slabozeski  
DOCKET NO.: 14-01117.001-R-1  
PARCEL NO.: 11-04-31-107-001-0000

The parties of record before the Property Tax Appeal Board are Cheryl Slabozeski, 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 **A Reduction** 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:** \$11,911  
**IMPR.:** \$8,089  
**TOTAL:** \$20,000

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 1,008 square feet of living area. The dwelling was constructed in 1900. Features of the property include a full unfinished basement, central air conditioning and a detached garage with 400 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 four comparable sales improved with one-story dwellings that ranged in size from 816 to 900 square feet of building area. The dwellings were constructed from 1949 to 1955. Two comparables have central air conditioning, one comparable has a fireplace and three comparables each have a two-car garage. The appellant provided copies of

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

the Multiple Listing Service listing sheets for each comparable which described comparable sales #2 and #3 as short sales and comparable #4 as needing work as well as court approval. The sales occurred from April 2013 to July 2014 for prices ranging from \$41,000 to \$57,000 or from \$34.17 to \$69.85 per square foot of living area, including land. The appellant requested the subject's assessment be reduced to \$16,665.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$30,855. The subject's assessment reflects a market value of \$92,853 or \$92.12 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 four comparable sales improved with one-story dwellings of frame construction that ranged in size from 1,108 to 1,288 square feet of living area. The comparables were constructed from 1959 to 1970. Three comparables have basements, each comparable has central air conditioning and each comparable has a garage ranging in size from 312 to 374 square feet of building area. The sales occurred from May 2013 to September 2013 for prices ranging from \$85,000 to \$152,000 or from \$77.26 to \$122.09 per square foot of living area, including land.

The board of review also provided copies of the property record cards and the PTAX-203 Illinois Real Estate Transfer Declarations associated with appellant's comparable sales #1 through #3. The transfer declarations indicated that appellant's sale #2 was a short sale and appellant's sale #3 was a Bank REO (Real Estate Owned) and was not advertised for sale.

The board of review requested the assessment be confirmed.

In rebuttal the appellant contends the board of review fails to include information on the proximity of all its comparables.

### **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 met this burden of proof and a reduction in the subject's assessment is warranted.

The Board finds the best evidence of market value to be the comparable sales submitted by the appellant. These comparables were relatively similar to the subject in location, size and features with the exception none had a basement and each was newer than the subject dwelling. The appellant provided copies of the MLS listing sheets for each property indicating each property was advertised on the open market. These comparables sold for prices ranging from \$41,000 to \$57,000 or from \$34.17 to \$69.85 per square foot of living area, including land. The subject's assessment reflects a market value of \$92,853 or \$92.12 per square foot of living area, including land, which is above the range established by the best comparable sales in this record. The

Board gave less weight to the board of review comparables due to the fact that each was significantly newer than the subject dwelling and newer than each comparable provided by the appellant. Additionally, three of the four comparables used by the board of review had a different neighborhood than the subject property. Based on this evidence the Board finds a reduction in the subject's assessment is 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



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.