



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

APPELLANT: Daniel Majewski  
DOCKET NO.: 14-01119.001-R-1  
PARCEL NO.: 11-04-30-301-004-0000

The parties of record before the Property Tax Appeal Board are Daniel Majewski, 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:** \$12,954  
**IMPR.:** \$30,184  
**TOTAL:** \$43,138

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 one-story dwelling of masonry construction with 1,632 square feet of living area. The dwelling was constructed in 1960. Features of the home include a full unfinished basement, central air conditioning and an attached two-car garage with 572 square feet of building area. The property also has a 280 square foot shed. The property is located in Crest Hill, Lockport Township, Will County.

The appellant's appeal is based on overvaluation. In support of this argument the appellant submitted evidence disclosing the subject property was purchased on November 15, 2012 for a price of \$57,000. The appellant completed Section IV of the appeal disclosing the seller was the Federal Home Loan Mortgage Corporation, the property was sold through a realtor, the property had been advertised in the Multiple Listing Service and the property had been on the market for 23 days. To document the transaction the appellant submitted a copy of portions of the

settlement statement, a copy of the subject's MLS listing sheet and a copy of the Listing & Property History Report.

In further support of the overvaluation argument the appellant submitted information on eight comparable sales improved with one-story dwellings. The MLS sheets for the comparable sales indicated the dwellings ranged in size from 983 to 2,000 square feet of living area. The age of one comparable sale was unknown while the remaining comparables were reported to have been constructed from 1946 to 1972. The sales occurred from January 2013 to November 2014 for prices ranging from \$49,900 to \$97,500 or from \$45.00 to \$87.60 per square foot of living area, including land.

Based on this evidence the appellant requested the subject's assessment be reduced to \$19,165.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$43,138. The subject's assessment reflects a market value of \$129,816 or \$79.54 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 brick or frame construction that ranged in size from 1,288 to 1,806 square feet of living area. The dwellings were constructed from 1960 to 1973. Two of the comparables have basements, each comparable has central air conditioning and each comparable has a garage ranging in size from 324 to 576 square feet of building area. The sales occurred from January 2013 to September 2014 for prices ranging from \$132,800 to \$159,500 or from \$83.06 to \$110.64 per square foot of living area, including land. To document the sales the board of review provided copies of the PTAX-203 Illinois Real Estate Transfer Declaration for each sale.

The board of review also asserted that each sale used by the appellant was located in Plainfield Township.

In rebuttal the appellant presented a grid analysis of what were purported to be of the appellant's sales #1 through #5, however, these comparables differed from that originally submitted by the appellant. As new comparables submitted in rebuttal, the Property Tax Appeal Board will give no consideration to these properties pursuant to section 1910.66(c) of the rules of the Property Tax Appeal Board. (86 Ill.Admin.Code §1910.66(c)). The appellant also asserted that the proximity of the board of review comparables to the subject property was not disclosed, therefore, these comparables should not be considered.

### **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 in the record to be the appellant's comparable sales #5, and #8 and board of review comparable sales #2 and #4. These comparables had varying degrees of similarity to the subject property and sold most proximate in time to the assessment date at issue. The comparables sold for prices ranging from \$53.92 to \$110.64 per square foot of living area, including land. The subject's assessment reflects a market value of \$79.54 per square foot of living area, including land, which is within the range established by the best comparable sales in this record. The Board gave little weight to the subject's sale due to the fact the sale did not occur proximate in time to the assessment date at issue. Furthermore, the subject's sale price of \$35.23 per square foot of living area, including land, is significantly below the best sales in this record calling demonstrating the purchase price was not indicative of market value as of the assessment date at issue. Less weight was given the remaining sales submitted by the parties due to such factors as differences from the subject property in size, differences from the subject in age and the sales did not occur proximate in time to the assessment date at issue. Based on this record 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



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.