



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

APPELLANT: Rangel Fernando  
DOCKET NO.: 14-01141.001-R-1  
PARCEL NO.: 30-07-18-202-009-0000

The parties of record before the Property Tax Appeal Board are Rangel Fernando, 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:** \$ 5,600  
**IMPR.:** \$37,600  
**TOTAL:** \$43,200

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 frame dwelling that has 1,184 square feet of living area. The dwelling was built in 1953. Features include an unfinished basement, central air conditioning and a 528 square foot garage. The subject has a 6,970 square foot lot. The subject property is located in Joliet Township, Will County, Illinois.

The appellant submitted evidence before the Property Tax Appeal Board claiming overvaluation as the basis of the appeal. In support of this argument, the appellant submitted information pertaining to the sale of the subject property. The appellant's appeal petition indicates the subject property sold in November 2011 for \$60,000. The appeal petition revealed the subject property was advertised for sale and the parties to the transaction were not related. The appellant submitted the settlement statement and Multiple Listing Service sheet associated with the sale of the subject property.

In further support of the overvaluation argument, the appellant submitted a "Property Tax Analysis" of nine comparable sales. However, comparable #1 was the subject property. Neither the name nor the professional credentials of the person(s) who prepared the analysis was disclosed. The other eight comparables are located from .48 to .89 of a mile from the subject property. The comparables consist of one-story dwellings of unknown exterior construction that were built from 1949 to 1959. Features had varying degrees of similarity when compared to the subject. The dwellings range in size from 1,000 to 1,294 square feet of living area. Their land sizes were not disclosed. The comparables sold from March 2013 to April 2014 for prices ranging from \$31,711 to \$85,000 or from \$30.07 to \$69.90 per square foot of living area including land. The analysis included "Property Equalization Values" (adjustments) to the comparables for only some differences when compared to the subject. No foundational evidence or explanation pertaining to the calculation of the adjustment amounts was provided. Based on the Property Equalization Values, the analysis conveys a value estimate for the subject property of \$60,000 or \$50.68 per square foot of living area including land. Based on this evidence, the appellant requested a reduction in the subject's assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$43,200. The subject's assessment reflects an estimated market value of \$130,003 or \$109.80 per square foot of living area including land when applying the 2014 three-year average median level of assessment for Will County of 33.23%.

In support of the subject's assessment, the board of review submitted a four comparable sales located in the same subdivision as the subject. The evidence was prepared by the township assessor. The comparables consist of one-story dwellings of frame exterior construction that were 44 to 66 years old. Features had varying degrees of similarity when compared to the subject. The dwellings range in size from 1,022 to 1,120 square feet of living area and are situated on sites that contain 6,970 square feet of land area. The comparables sold from April 2013 to October 2014 for prices ranging from \$114,900 to \$152,500 or from \$112.21 to \$136.16 per square foot of living area including land.

With respect to the appellant's evidence, the board of review argued none of the appellant's comparables are located in the same subdivision as the subject and comparables #4 through #8 are located over one mile from the subject. 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 failed to meet this burden of proof and no reduction in the subject's assessment is warranted.

The Board gave less weight to the subject's 2011 sale price. The subject's sale occurred over two years prior to the subject's January 1, 2014 assessment date. The Board finds the subject's sale is dated and not representative of market value.

The parties submitted 12 suggested comparable sales for the Board's consideration. The Board gave less weight to the comparable sales submitted by the appellant. All the comparables were foreclosures. The Board finds these sales have overall low sale prices that do not appear to mimic market conditions in consideration of the typical arm's-length transactions that were submitted by the board of review. In addition, none of these properties are located in the same subdivision as the subject and comparables #4, #6, #7 and #9 do not have basements, inferior to the subject. Finally, the appellant failed to prove the exterior construction and land sizes of the comparables for comparison to the subject, which further detracts from the weight of the evidence. The Board finds the comparable sales submitted by the board of review are more similar to the subject in location, land area, design, age, dwelling size and features. These comparables sold from April 2013 to October 2014 for prices ranging from \$114,900 to \$152,500 or from \$112.21 to \$136.16 per square foot of living area including land. The subject's assessment reflects an estimated market value of \$130,003 or \$109.80 per square foot of living area including land, which falls within the range of the most similar comparables on an overall basis and less than a per square foot basis. After considering any necessary adjustments to the comparables for any differences when compared to the subject, the Board finds the subject's assessment is supported. Therefore, no reduction in the subject's assessment is warranted.

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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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: March 24, 2017



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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.