



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

APPELLANT: Guerrero Margarita Concepcion  
DOCKET NO.: 14-01143.001-R-1  
PARCEL NO.: 30-07-09-309-026-0000

The parties of record before the Property Tax Appeal Board are Guerrero Margarita Concepcion, 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:** \$ 9,150  
**IMPR.:** \$35,850  
**TOTAL:** \$45,000

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 consists of a two-story frame dwelling that has 1,926 square feet of living area. The dwelling was built in 1895. The home has an unfinished basement. The subject has a 10,890 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 May 2012 for \$52,900. 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, Multiple Listing Service sheet and listing history associated with the sale of the subject property.

In further support of the overvaluation argument, the appellant submitted a "Property Tax Analysis" of six comparable sales. However, comparable sale #1 was the subject property. Neither the name nor the professional credentials of the person(s) who prepared the analysis was disclosed. The other five comparables are located from .23 to .90 of a mile from the subject property. The comparables consist of two-story dwellings of unknown exterior construction that were built from 1895 to 1900. Features had varying degrees of similarity when compared to the subject. The dwellings range in size from 1,704 to 2,160 square feet of living area. Their land sizes were not disclosed. The comparables sold from April 2013 to January 2014 for prices ranging from \$29,000 to \$64,000 or from \$15.49 to \$29.63 per square foot of living area including land. The analysis included "Property Equalization Values" (adjustments) to the comparables for 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 \$52,900 or \$27.47 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 \$45,000. The subject's assessment reflects an estimated market value of \$135,420 or \$70.31 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 two-story or part two-story and part one-story dwellings of frame or masonry exterior construction that were built from 1906 to 1916. Features had varying degrees of similarity when compared to the subject. The dwellings range in size from 1,548 to 2,256 square feet of living area and are situated on sites that contain from 6,534 to 9,583 square feet of land area. The comparables sold from July 2013 to October 2014 for prices ranging from \$160,500 to \$225,000 or from \$99.73 to \$108.27 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 neighborhood as the subject and are located over one mile from the subject. Based on this evidence, the board of review requested confirmation of the subject's assessment.

Under rebuttal, the appellant submitted maps depicting the proximate location of both parties' comparables in relation to the subject. The appellant also pointed out comparable #1 was not advertised for sale as depicted on the Real Estate Transfer Declaration submitted by the board of review.

### **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 May 2012 sale price. The subject's sale occurred 19 months 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 nine suggested comparable sales for the Board's consideration. The Board gave less weight to the comparable sales submitted by the appellant. Although some of the comparables are located in close proximity to the subject, none of the properties are located in the same neighborhood as the subject, which was not refuted by the appellant. Additionally, the appellant failed to provide 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 gave less weight to comparable #1 submitted by the board of review. The Real Estate Transfer Declaration that was submitted by the board of review shows the property was not advertised for sale. Thus, this sale was not an open market arm's-length transaction. The Board finds the three remaining comparable sales submitted by the board of review are more similar to the subject in location, land area, design, age, dwelling size and most features. These comparables sold from July 2013 to October 2014 for prices ranging from \$170,000 to \$225,000 or from \$99.73 to \$108.27 per square foot of living area including land. The subject's assessment reflects an estimated market value of \$135,420 or \$70.31 per square foot of living area including land, which falls below the range established by the most similar comparables contained in the record. 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.