



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

APPELLANT: Paula Mazur
DOCKET NO.: 14-01170.001-R-1
PARCEL NO.: 11-04-14-410-010-0000

The parties of record before the Property Tax Appeal Board are Paula Mazur, 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: \$14,050
IMPR.: \$8,950
TOTAL: \$23,000

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 one-story dwelling of frame exterior construction with 800 square feet of living area.¹ The dwelling was constructed approximately 91 years ago.² Features of the home include a crawl-space foundation and a dirt cellar. The property has .54-acre site and is located in Lockport, Lockport Township, Will County.

The appellant's appeal is based on overvaluation. The appellant disclosed the subject sold December 2012 for a price of \$25,100 and had been on the market 18 days. To document the sale, the appellant provided a copy of the Multiple Listing Service sheet. The appellant also submitted four comparable sales located within four blocks from the subject property. The

¹ The Board finds the best evidence of size to be the board of review property record card as it has a schematic diagram and calculations of the dwelling size.

² Photographs of the subject provided by the appellant appear to depict a dwelling older than 35 years. The age of the subject was taken from the MLS sheet provided by the appellant.

comparables consist of one-story dwellings that were constructed from 1926 to 1962. The dwellings had features with varying degrees of similarity when compared to the subject. The dwellings range in size from 960 to 1,076 square feet of living area and have from .22 to .29-acre lot sizes. The comparables sold from May 2013 to November 2014 for prices ranging from \$57,500 to \$93,500 or from \$53.44 to \$89.90 per square foot of living area, including land.

The appellant also submitted information and photographs indicating that the property is in poor condition due to advanced deterioration of the physical structure. Based on this evidence, the appellant requested the total assessment be reduced to \$23,000.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the subject's final assessment of \$34,566. The subject's assessment reflects an estimated market value of \$104,020 or \$130.03 per square foot of living area including land when applying Will County's 2014 three-year average median level of assessment of 33.23% as determined by the Illinois Department of Revenue. 86 Ill.Admin.Code §1910.50(c)(1).

In support of the subject's assessment, the board of review submitted information on five sales comparables. Four of the comparables are the same comparables used by the appellant. The comparables consist of one-story dwellings that were constructed from 1912 to 1962. The dwellings had features with varying degrees of similarity when compared to the subject. The dwellings range in size from 720 to 1,076 square feet of living area. The comparables sold from May 2013 to November 2014 for prices ranging from \$57,500 to \$96,950 or from \$53.44 to \$134.65 per square foot of living area, including land. In addition, the board of review submitted the PTAX-203, Illinois Real Estate Transfer Declaration for all five comparable sales. 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 met this burden of proof and a reduction in the subject's assessment is warranted.

The parties submitted five comparable sales and the subject's sale for the Board's consideration. The Board gave less weight to the subject's December 2012 sale date, which is not proximate in time as of the January 1, 2014 assessment date. The Board finds the best evidence of market value in the record to be the appellant's comparables and the board of review's comparables. These comparables are similar in location, dwelling size, design and other features. These comparables sold for prices ranging from \$57,500 to \$96,950 or from \$53.44 to \$134.65 per square foot of living area, including land. The subject's assessment reflects an estimated market value of \$104,020 or \$130.03 per square foot of living area including, land which falls above the range established by the best sales comparables in this record on a total market value basis. Due to the poor condition of the subject property the Board finds a reduction is warranted commiserate to the appellant's request. Based on this record the Board finds the subject's

assessment is not reflective of market value and 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

Acting Member



Member



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: June 23, 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.