



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

APPELLANT: Isabel Ortiz
DOCKET NO.: 14-01179.001-R-1
PARCEL NO.: 30-07-22-412-009-0000

The parties of record before the Property Tax Appeal Board are Isabel Ortiz, 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: \$8,250
IMPR.: \$34,500
TOTAL: \$42,750

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property is improved with a one-story single family dwelling of masonry exterior construction with 1,488 square feet of living area. The dwelling was constructed in 1964. Features of the home include a full unfinished basement, central air conditioning, one fireplace, and a two-car garage. The property is located in Joliet, Joliet Township, Will County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on eight comparable sales. The dwellings range in size from 1,200 to 2,832 square feet of living area and are situated on sites that contain from 8,190 to 46,400 square feet of land area. The comparables sold from February 2013 to June 2014 for prices ranging from \$30,000 to \$99,000 or from \$21.70 to \$75.00 per square foot of living area including land.

The subject property is an owner occupied residence that was the subject matter of an appeal before the Property Tax Appeal Board the prior year under Docket Number 13-00332.001-R-1. In that appeal the Property Tax Appeal Board issued a decision reducing the subject's assessment to \$43,683 based on the evidence submitted by the parties.

The Board takes notice that 2013 and 2014 are in the same general assessment period in Will County. (86 Ill.Admin.Code §1910.90(i) and 35 ILCS 200/9-215). In tax year 2014 a township equalization factor of 1.0000 was applied in Joliet township.

Based on this evidence, the appellant requests 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 \$42,750. The subject's assessment reflects a market value of \$128,649 or \$86.45 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 the subject's assessment, the board of review submitted information on three sales comparables. The dwellings range in size from 1,296 to 1,902 square feet of living area and are situated on sites that contain from 13,504 to 23,807 square feet of land area. The comparables sold from July 2013 to April 2015 for prices ranging from \$109,900 to \$160,000 or from \$84.12 to \$92.55 per square foot of living area including land.

After reviewing the record and considering the evidence, the Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of this appeal. The Board further finds a reduction in the subject's assessment is not justified.

Section 16-185 of the Property Tax Code (35 ILCS 200/16-185) provides in part:

If the Property Tax Appeal Board renders a decision lowering the assessment of a particular parcel on which a residence occupied by the owner is situated, such reduced assessment, subject to equalization, shall remain in effect for the remainder of the general assessment period as provided in Sections 9-215 through 9-225, unless that parcel is subsequently sold in an arm's length transaction establishing a fair cash value for the parcel that is different from the fair cash value on which the Board's assessment is based, or unless the decision of the Property Tax Appeal Board is reversed or modified upon review.

35 ILCS 200/16-185. The Board finds that the subject property was the subject matter of an appeal for the 2013 tax year in which the Property Tax Appeal Board issued a decision reducing the subject's assessment to \$43,683. The record further disclosed the subject property is an owner occupied dwelling and the 2013 and 2014 tax years are in the same general assessment period. The record also disclosed that equalization factors of 1.0000 was applied in Joliet Township in 2014. Furthermore, the decision of the Property Tax Appeal Board for the 2013 tax year was not reversed or modified upon review and there was no evidence the property sold establishing a different fair cash value. After considering the requirements of section 16-185 of the Property Tax Code, the Property Tax Appeal Board finds that a reduction in the subject's assessment is not 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.



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.