



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

APPELLANT: Joel Arredondo  
DOCKET NO.: 14-01907.001-R-1  
PARCEL NO.: 30-07-22-310-001-0000

The parties of record before the Property Tax Appeal Board are Joel Arredondo, 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:** \$7,450  
**IMPR.:** \$37,500  
**TOTAL:** \$44,950

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 is improved with a one-story dwelling of brick exterior construction with 1,872 square feet of living area. The dwelling was constructed in 1960. Features of the home include a basement that is partially finished, central air conditioning, two fireplaces and a two-car attached garage with 440 square feet of building area. The property has an 18,295 square foot site and 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 improved with six one-story style dwellings and two split-level style dwellings. The appellant indicated the dwellings ranged in size from 1,200 to 2,832 square feet of living area. The dwellings were constructed from 1957 to 2008. Five comparables have basements, five comparables have central air conditioning, six comparables each have one or two fireplaces, seven of the comparables have either an attached or detached two-car garage, one comparable has a carport and one comparable has an additional

one-car attached garage. These properties sold from February 2013 to June 2014 for prices ranging from \$30,000 to \$99,000 or from approximately \$21.70 to \$75.00 per square foot of living area, including land.

The appellant's submission also included a copy of a portion of Public Act 096-1083, which added section 1-23 to the Property Tax Code (35 ILCS 200/1-23) defining compulsory sales and amended section 16-55 of the Property Tax Code (35 ILCS 200/16-55) providing in part that the board of review shall include compulsory sales in reviewing and correcting assessments. The appellant contends the Will County Board of Review failed to use these provisions of the Property Tax Code. The appellant asserted that most properties in the subject's neighborhood, Sugar Creek, are arm's length short sales and foreclosures advertised by real estate agents in the Multiple Listing Service. Based on this evidence the appellant requested the subject's assessment be reduced to \$20,500.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$44,950. The subject's assessment reflects a market value of \$135,269 or \$72.26 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 three comparable sales identified by the township assessor. The comparables were improved with one-story dwellings of frame or masonry exterior construction that ranged in size from 1,383 to 1,716 square feet of living area. The dwellings were constructed from 1959 to 1979. Each comparable has an unfinished basement; central air conditioning, one fireplace and a garage ranging in size from 440 to 624 square feet of building area. These properties sold from April 2013 to November 2014 for prices ranging from \$120,000 to \$149,000 or from \$71.77 to \$92.55 per square foot of living area, including land. Board of review comparable sale #3, which sold in November 2014 for a price of \$128,000, was a subsequent sale of the property identified as appellant's comparable sale #1, which sold in June 2014 for a price of \$30,000.

The board of review also submitted a grid analysis of the appellant's comparable sales as well as copies the property record cards for each of the appellant's comparables. The property record cards disclosed appellant's comparable #1 was sold by a financial institution; appellant's comparable #2 was sold by a government agency, the Federal National Mortgage Association; appellant's comparable #4 was sold by a financial institution; and appellant's comparable #6 was sold by a financial institution. The board of review evidence also disclosed that appellant's comparable sale #1 sold again in November 2014 for a price of \$128,000 or \$92.55 per square foot of living area, including land. The evidence provided by the board of review also indicated that appellant's comparable sale #5 had 1,516 square feet of living area rather than 1,600 square feet of living area as reported by the appellant and appellant's comparable sale #7 had 1,556 square feet of living area rather than 1,200 square feet of living area as reported by the appellant. The Property Tax Appeal Board finds the size of appellant's comparable sales #5 and #7 are better supported by the copies of the property record cards for the properties provided by the board of review, which included a schematic diagram with measurements for each dwelling.

The board of review requested no change be made to 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 did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The record contains twelve sales submitted by the parties to support their respective positions. The Board gave little weight to appellant's comparable sales #3 and #8 due to differences from the subject in style; little weight was given appellant's comparable sales #2, #4 and #6 due to the fact none of these comparables have basements while the subject has a partial finished basement; little weight was given appellant's sale #7 due to differences from the subject in age; and little weight was given appellant's sale #1 and board of review sale #3 due to differences from the subject in size. The three remaining sales ranged in size from 1,548 to 1,716 square feet of living area and were constructed from 1959 to 1963. These properties had similar features as the subject property. The sales occurred from April 2013 to September 2014 for prices ranging from \$75,000 to \$149,000 or from \$49.47 to \$86.83 per square foot of living area, including land. The subject's assessment reflects a market value of \$135,269 or \$72.26 per square foot of living area, including land, which is within the range established by the best comparable sales in this record. Based on this evidence 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.



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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: October 21, 2016



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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.