



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

APPELLANT: Bryna Scott Williamson
DOCKET NO.: 14-03895.001-R-1
PARCEL NO.: 12-02-33-208-012-0000

The parties of record before the Property Tax Appeal Board are Bryna Scott Williamson, the appellant, by attorney Jessica Hill-Magiera in Lake Zurich; 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: \$10,400
IMPR.: \$23,400
TOTAL: \$33,800

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellant timely filed the appeal from an administrative decision issued by the Property Tax Appeal Board pursuant to section 16-185 of the Property Tax Code (35 ILCS 200/16-185) 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 with vinyl siding exterior construction with 1,194 square feet of living area. The dwelling was constructed in 1959. Features of the home include a slab foundation and central air conditioning. The property has a 6,979-square foot site and is located in Romeoville, DuPage Township, Will County.

The appellant's appeal is based on overvaluation. In support of this argument the appellant submitted evidence disclosing the subject property was purchased on January 3, 2013 for a price of \$55,000. The appellant provided a copy of the Multiple Listing Service (MLS) listing for the subject property describing the property as being in Pre-Foreclosure. The MLS listing sheet indicated the property had been exposed on the open market for 35 days. The appellant also provided a copy of the subject's Listing & Property History Report. Based on this evidence, the appellant requested the subject's assessment be reduced to \$18,332 to reflect the purchase price.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$33,800. The subject's assessment reflects a market value of \$101,715 or \$85.19 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.

The board of review contends the subject's sale out of foreclosure was not representative of "fair cash value" as the transaction was a forced sale and not voluntary. To document the transaction the board of review provided a copy of the PTAX-203 Illinois Real Estate Transfer Declaration disclosing the seller was U.S. Bank, National Association, a financial institution or government agency.

To demonstrate the purchase price was not representative of fair cash value and the property was not overvalued, the board of review provided information on five comparable sales improved with one-story dwellings that were the same model as the subject property that had either 906 or 1,194 square feet of living area. The dwellings were constructed in 1953 and 1959. Each comparable has a slab foundation and central air conditioning. Four comparables have garages ranging in size from 288 to 528 square feet of building area. The comparables are located in the same neighborhood as the subject property. These properties sold from September 2014 to May 2016 for prices ranging from \$130,000 to \$154,000 or from \$108.88 to \$151.21 per square foot of living area, including land. To document the sales the board of review provided a copy of the property record card for each property and a copy of the PTAX-203 Illinois Real Estate Transfer Declaration for each sale. The board of review requested no change be made to the subject's assessment.

The appellant's counsel submitted rebuttal comments contending the board of review did not provide any evidence that the subject's sale was not valid and asserted the board of review comparable sales were not relevant to the appeal.

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 Board finds the sale of the subject property approximately one-year prior to the assessment date at issue is not representative of the subject's fair cash value as of January 1, 2014. The subject property sold for a price of \$55,000 or \$46.06 per square foot of living area, including land. The evidence disclosed the subject property sold out of foreclosure by a financial institution, which calls into question whether the purchase price is representative of fair cash value as of the assessment date in question. The board of review evidence included five sales similar to the subject property in location, style, age, size and features. These properties sold from September 2014 to May 2016 for prices ranging from \$130,000 to \$154,000 or from

\$108.88 to \$151.21 per square foot of living area, including land. The board of review provided evidence demonstrating each sale had the elements of an arm's length transaction. The purchase prices of the comparable sales provided by the board of review were significantly above the subject's purchase price and demonstrate the subject's purchase price is not reflective of fair cash value as of January 1, 2014. The subject's assessment reflects a market value of \$101,715 or \$85.19 per square foot of living area, including land, which is below the range established by the comparable sales presented by the board of review. Based on this record 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. Pursuant to Section 1910.50(b) of the rules of the Property Tax Appeal Board (86 Ill.Admin.Code §1910.50(b)) the proceeding before the Property Tax Appeal Board is terminated when the decision is rendered. The Property Tax Appeal Board does not require any motion or request for reconsideration.



Chairman



Member



Member

Member



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 20, 2018



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 or years of the same general assessment period, as provided in Sections 9-125 through 9-225, 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 such subsequent year or years 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 OR YEARS. A separate petition and evidence must be filed for each of the remaining years of the general assessment period.

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.

PARTIES OF RECORD

AGENCY

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