



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

APPELLANT: Nicole M. Kowalczyk
DOCKET NO.: 14-03898.001-R-1
PARCEL NO.: 30-07-15-116-016-0000

The parties of record before the Property Tax Appeal Board are Nicole M. Kowalczyk, the appellant, by Jessica Hill-Magiera, Attorney at Law 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 **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: \$3,150
IMPR.: \$15,317
TOTAL: \$18,467

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 multi-family dwelling of masonry exterior construction with 2,938 square feet of living area. The dwelling was constructed in 1922. Features of the building include a full unfinished basement and a 360 square foot detached garage. The property has a 5,663 square foot site and is located in Joliet, Joliet Township, Will County.

The appellant's appeal is based on overvaluation. In support of the overvaluation argument, the appellant submitted information pertaining to the sale of the subject property. The appellant disclosed the subject sold January 2012 for \$37,000. The appellant submitted the Settlement Statement and the Multiple Listing Service sheet associated with the sale of the subject property.

The appellant also submitted eight comparable sales located within .097 of a mile from the subject property. The comparables consist of two-story dwellings that were built from 1898 to 1928. The dwellings had features with varying degrees of similarity when compared to the subject. The dwellings range in size from 2,448 to 3,264 square feet of living area. The comparables sold from March 2013 to November 2014 for prices ranging from \$20,000 to \$58,000 or from \$6.13 to \$22.78 per square foot of living area including land. Based on this evidence, the appellant requested the total assessment be reduced to \$12,068.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the subject's final assessment of \$38,950. The subject's assessment reflects an estimated market value of \$117,213 or \$39.90 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 four comparable sales.¹ The comparables consist of part-two and part-one story or two-story dwellings that were built from 1900 to 1925. The dwellings had features with varying degrees of similarity when compared to the subject. The dwellings range in size from 2,240 to 3,136 square feet of living area and are situated on sites that contain from 3,920 to 6,839 square feet of land area. The comparables sold from January 2013 to November 2014 for prices ranging from \$110,000 to \$180,000 or from \$45.12 to \$64.96 per square foot of living area, including land. Based on this evidence, the board of review requested confirmation of the subject's assessment.

Counsel for the appellant submitted a rebuttal critiquing the board of review's evidence.

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 Board finds the appellant failed to lay any foundation for the adjustments within the property equalization values grid and therefore the Board will give these adjustments no weight and will look solely to the raw sales data.

The parties submitted 12 comparable sales and the subject's sale for Board's consideration. The Board gave less weight to the subject's January 2012 sale date, which is not proximate in time as of the January 1, 2014 assessment date. The Board gave less weight to the appellant's comparables #1 through #3, #5 and #8 due to their smaller dwelling size or lack of a basement when compared to the subject property. The Board also gave less weight to the board of review's comparables due to their difference in design, dwelling size and distant location when compared

¹ It appears the board of review erred in their submission and include information for appellant Murphy Family Trust. This information will not be further addressed in this appeal.

to the subject property. The Board finds the best evidence of market value in the record to be the appellant's comparables #4, #6 and #7. These comparables are similar in location, age, dwelling size, design and features. These comparables sold for prices ranging from \$20,000 to \$46,000 or from \$6.13 to \$15.42 per square foot of living area, including land. The subject's assessment reflects an estimated market value of \$117,213 or \$39.90 per square foot of living area including land, which falls above the range established by the best sales comparables in this record. 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



Member

Acting 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.