



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

APPELLANT: Marina Mazeika
DOCKET NO.: 15-00347.001-R-1
PARCEL NO.: 16-05-30-401-006-0000

The parties of record before the Property Tax Appeal Board are Marina Mazeika, 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: \$ 20,422
IMPR.: \$115,944
TOTAL: \$136,366

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 2015 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 dwelling of brick, cedar and stone exterior construction that has 3,814 square feet of living area. The dwelling was constructed in 2004. The dwelling features an unfinished basement, central air conditioning, a fireplace and a 648-square foot garage. The subject has a 18,560 square foot site. The subject property is located in Homer Township, Will County, Illinois.

The appellant submitted evidence before the Property Tax Appeal Board claiming overvaluation as the basis of the appeal. In support of overvaluation claim, the appellant submitted a market analysis for six comparable sales.¹ The comparables consist of two-story dwellings of brick and cedar siding, brick and stucco, brick and siding or brick, siding and stone exterior construction that were built from 2001 to 2003. The comparables have unfinished basements, central air

¹ The board of review, through the township assessor, submitted property record cards and a grid analysis of the appellant's comparables with complete descriptive information.

conditioning, one fireplace and garages that range in size from 487 to 901 square feet of building area. The dwellings range in size from 2,710 to 3,399 square feet of living area and are situated on sites that contain from 17,839 to 20,380 square feet of land area. The comparables were reported to be sold from October 2012 to November 2014 for prices ranging from \$270,000 to \$397,500 or from \$98.15 to \$134.90 per square foot of living area including land. Based on this evidence, the appellant requested 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 property of \$136,366. The subject's assessment reflects an estimated market value of \$410,123 or \$107.53 per square foot of living area including land area when applying Will County's 2015 three-year average median level of assessment of 33.25%.

In support of the subject's assessment the board of review submitted an analysis of four comparable sales that was prepared by the township assessor. One comparable was also used by the appellant. The comparables consist of two-story dwellings of brick and cedar siding, brick and stucco, brick and siding or brick, siding and stone exterior construction that were built from 2001 to 2003. The comparables have unfinished basements, central air conditioning, one fireplace and garages that range in size from 648 to 1,135 square feet of building area. The dwellings range in size from 2,838 to 3,734 square feet of living area and are situated on sites that contain from 17,867 to 21,965 square feet of land area. The comparables sold from June 2013 to August 2014 for prices ranging from \$397,500 to \$450,000 or from \$116.95 to \$149.75 per square foot of living area including land.

The assessor also indicated the appellant used incorrect dwelling sizes on four comparables and comparable #5 had not recently sold, but sold in 2007. 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 as a basis of the appeal. 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.

The parties submitted nine comparable sales for the Board's consideration. The Board gave less weight to four comparables submitted by the appellant. Three comparables are considerably smaller in dwelling size when compared to the subject. Two comparables sold in 2007 and 2012, which are dated and less indicative of market value as of the subject's January 1, 2015 assessment date. The Board gave less weight to comparable #4 submitted by the board of review due to its smaller dwelling size when compared to the subject. The Board finds the remaining four comparables are more similar when compared to the subject in location, land area, design, age, dwelling size and features. They sold from May 2013 to August 2014 for prices ranging from \$395,000 to \$450,000 or from \$116.95 to \$136.55 per square foot of living area including land. The subject's assessment reflects an estimated market value of \$410,123 or \$107.53 per square foot of living area including land, which falls at the lower end of the range established by

the most similar comparable sales contained in the record on an overall basis and below the range on a per square foot basis. After considering adjustments to the comparables for any differences when compared to the subject, the Board finds the subject's estimated market value as reflected by its assessment is supported. Therefore, no reduction in the subject's assessment is 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. 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

Acting 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: February 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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