



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

APPELLANT: David Janzen
DOCKET NO.: 15-00359.001-R-1
PARCEL NO.: 30-07-01-300-012-0000

The parties of record before the Property Tax Appeal Board are David Janzen, 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: \$1,500
IMPR.: \$8,076
TOTAL: \$9,576

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 one-story frame dwelling that has 576 square feet of living area. The dwelling was constructed in 1947. Features include a concrete slab foundation and a 320 square foot garage. The subject has a 6,534 square foot site and is located in Joliet, Joliet Township, Will County.

The appellant submitted evidence before the Property Tax Appeal Board claiming overvaluation as the basis of the appeal. In support of this argument, the appellant submitted a limited "Property Tax Analysis (Sales)" of four suggested comparables. The analysis was dated April 6, 2016. Neither the name nor the professional credentials of the person(s) who prepared the report were disclosed. The comparables are located from .20 to .75 of a mile from the subject property. The comparables were one-story dwellings that were built between 1938 and 1958. The dwellings range in size from 624 to 720 square feet of living area. Two comparables have full basements, one has a partial crawl space foundation and one has a slab foundation. Two of the

comparables have garages of 280 and 396 square feet of building area, respectively. Their land sizes were not disclosed. The comparables sold between October 2013 and February 2015 for prices ranging from \$11,900 to \$30,000 or from \$16.53 to \$48.08 per square foot of living area, including land.

The analysis also included "Property Equalization Values" (adjustments) to the comparables for sale date, land,¹ age, square footage and garage area. No evidence or explanation pertaining to the calculation of the adjustment amounts was provided. Based on the Property Equalization Values, the analysis conveys a value estimate for the subject property of \$18,311 or a total assessment of \$6,103. At the bottom of the analysis, data sources were listed as Assessor, County, MLS, Realist and Marshall & Swift.

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 of \$15,800. The subject's assessment reflects a market value of \$47,519 or \$82.50 per square foot of living area, land included, when using the 2015 three year average median level of assessment for Will County of 33.25% as determined by the Illinois Department of Revenue.

In response to the appeal, the board of review submitted a memorandum along with additional data gathered by James A. Brenczewski, Joliet Township Assessor. In support of its contention of the correct assessment the board of review through the township assessor submitted information on four comparable sales located in the subject's neighborhood. The comparables consist of one-story dwellings with frame or masonry exterior construction that were built between 1919 and 1992. The homes range in size from 720 to 1,482 square feet of living area. Each comparable has a full or partial basement. Two of the homes have central air conditioning and each has a garage ranging in size from 240 to 1,728 square feet of building area. The comparables sold between August 2013 and November 2015 for prices ranging from \$57,000 to \$126,000 or from \$79.17 to \$95.07 per square foot of living area, including land.

Based on this evidence and argument, the board of review requested confirmation of the subject's assessment.

In written rebuttal, counsel for the appellant noted that the assessing officials provided no dispute with the appellant's comparables. As to the sales presented by the board of review, counsel argued that comparables #1, #2 and #3 consist of dwellings that were larger than the subject; in addition, one of the comparables was much newer and one was much older. Counsel also contended that board of review comparable #1 sold in 2013, a date too remote in time to establish market value for the subject property as of January 1, 2015. Counsel remarked that board of review comparable #4 was an "acceptable comparable sale" despite its full basement and somewhat older age.

Considering all of these "best" comparable sales consisting of the appellant's comparables and board of review comparable #4, counsel argued that a reduction in the subject's assessment is

¹ No data concerning the land sizes of the comparables were presented in the appellant's evidence.

warranted and further argued that an analysis of raw sales prices per square foot "does not take into account the fundamental concept of using a median sale price/SF to determine market value." Appellant further argued that using a median sale price per square foot "is more accurate and should be standard practice for determining fair market value."

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 parties submitted a total of eight comparable sales to support their respective positions before the Property Tax Appeal Board. The Board has given reduced weight to board of review comparables #1, #2 and #3 due to differences in date of sale, age, size and/or large basement feature. The Board has also given reduced weight to appellant's comparable #4 due to its date of sale, October 2013, being remote in time to the assessment date at issue of January 1, 2015.

The Board finds the best evidence of market value to be the appellant's comparable sales #1, #2 and #3 along with board of review comparable sale #4. While several of these comparables are superior to the subject by having a full basement, on this record, these are the most similar comparables. The properties sold between October 2014 and June 2015 for prices ranging from \$11,900 to \$57,000 or from \$16.53 to \$79.17 per square foot of living area, including land. The subject's assessment reflects a market value of \$47,519 or \$82.50 per square foot of living area, including land, which is above the range established by the best comparable sales in this record on a per-square-foot basis. Based on this evidence the Board finds 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

Acting 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: August 18, 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.