



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

APPELLANT: David Janzen
DOCKET NO.: 15-00369.001-R-1
PARCEL NO.: 11-04-31-109-012-0000

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 **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: \$10,488
IMPR.: \$21,976
TOTAL: \$32,464

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 1.5-story dwelling of frame exterior construction with 1,008 square feet of living area. The dwelling was constructed in 1944. Features of the home include an unfinished basement, central air conditioning and a 264 square foot garage.¹ The property is located in Crest Hill, Lockport Township, Will County.

The appellant appeared before the Property Tax Appeal Board through counsel contending overvaluation as the basis of the appeal. In support of this argument the appellant submitted limited "Property Tax Analysis (Sales)" of seven suggested comparable sales. The analysis was dated April 6, 2016. The comparables are located within .34 of a mile from the subject property. The updated grid analysis reported that the comparables are improved with one-story dwellings ranging in size from 768 to 1,161 square feet of living area and built from 1934 to 1975. Two comparables have basements, five comparables have central air conditioning, one comparable

¹ The descriptive information was obtained from the board of review's evidence.

has a fireplace and five comparables have a garage with either 264 or 440 square feet of building area.² The comparables sold from April 2014 to February 2015 for prices ranging from \$10,000 to \$89,000 or from \$37.10 to \$100.45 per square foot of living area, land included.

The analysis also included "Property Equalization Values" (adjustments) to the comparables for sale date and land.³ 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 \$31,585 or a total assessment of \$10,527. 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.

Under cross examination, Hill-Magiera responded that the evidence was compiled by Pro Tax Appeal and the owner is Rick Robin. When questioned about the Cease and Desist order against Rick Robin, Hill-Magiera objected to the Board of Reviews Representative, giving the Administrative Law Judge a copy of the Cease and Desist Order from the Illinois Department of Financial and Professional Regulation. The Administrative Law Judge took the motion under advisement. When questioned about the fee arrangement for the "Property Tax Analysis (Sales)," Hill-Magiera responded that Robin receives a contingency fee. Hill-Magiera withdrew the "Property Equalization Values" analysis that was included with the evidence and requested that the Property Tax Appeal Board analyze the raw data that comes from public sources. Hill-Magiera stated that she did not have the preparer of the report as a witness.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$32,464. The subject's assessment reflects a market value of \$97,636 or \$96.86 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. Representing the board of review was John Trowbridge. Also present was board of review member Susan McMillin and Lockport Township Chief Deputy Assessor MaryAnn Williamson.

In response to the appeal, the board of review submitted a memorandum asserting that the appellant submitted an incomplete grid with no property information, no property record cards or PTAX forms. Appellant's comparables #1 through #5 are Special Warranty Deed (Spwd) sales and comparable #3 is vacant land. Each comparable is a one-story dwelling.

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. One comparable was utilized by the appellant. The comparables consist of one, two-story dwelling and three, one-story dwellings with frame exterior construction that were built between 1937 and 1954. The homes range in size from 768 to 1,398 square feet of living area. One

² Hill-Magiera at the hearing supplied a completed grid analysis on the appellant's comparables and the board of review comparables. The board of review objected. The Property Tax Appeal Board overrules the objection. The original grid disclosed the address and parcel number of the appellant's comparables giving the board of review notice of the properties deemed comparable and an opportunity to research the properties. The board of review addressed the descriptive difference between the appellant's comparables and the subject property in its rebuttal evidence, therefore, the board of review is not prejudiced by allowing their evidence in the record.

³ No data concerning land sizes of the comparables were presented in the appellant's evidence.

comparable has a basement, one comparable has a concrete slab foundation and two comparables have a crawl-space foundation, each comparable has central air conditioning and three comparables have a garage ranging in size from 320 to 416 square feet of building area. The comparables sold between October 2013 and January 2016 for prices ranging from \$81,000 to \$124,000 or from \$86.21 to \$105.47 per square foot of living area, including land. Based on this evidence and testimony, the board of review requested confirmation of the subject's assessment.

Under cross-examination, Williamson testified that she did not know if the subject property had electric, gas or was habitable.

In written rebuttal, the appellant's counsel submitted Multiple Service Listing (MLS) sheets for their comparables #1, #2 and #4 disclosing comparable #1 sold "as is", comparable #2 sold as a short sale listed for \$34,900 and sold for \$43,000 and comparable #4 sold with plumbing issues. The appellant's counsel also asserted that pursuant to section 16-183 of Property Tax Code (35 ILCS 200/16-183) the Property Tax Appeal Board is to consider compulsory sales. Additionally, the appellant's counsel argued that the board of review's comparable #1 sold in 2016 and comparable #2 sold in 2013 and are too remote in time to establish market value as of January 1, 2015.

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 objection about the Cease and Desist Order from the Illinois Department of Financial and Professional Regulation is sustained as being moot due to Hill-Magiera withdrawing the "Property Equalization Values" analysis. Hill-Magiera requested the Property Tax Appeal Board simply analyze the raw data that comes from public sources without consideration of the adjustments made to the appellant's comparables.

The parties submitted 10 comparables for the Board's consideration. Appellant's comparable #6 is the same property as board of review comparable #3. The Board recognizes that some of the appellant's comparables may be either short sales or foreclosures. Section 1-23 of the Code defines compulsory sale as:

"Compulsory sale" means (i) the sale of real estate for less than the amount owed to the mortgage lender or mortgagor, if the lender or mortgagor has agreed to the sale, commonly referred to as a "short sale" and (ii) the first sale of real estate owned by a financial institution as a result of a judgment of foreclosure, transfer pursuant to a deed in lieu of foreclosure, or consent judgment, occurring after the foreclosure proceeding is complete. 35 ILCS 200/1-23.

Section 16-183 of the Code provides that the Property Tax Appeal Board is to consider compulsory sales in determining the correct assessment of a property under appeal stating:

Compulsory sales. The Property Tax Appeal Board shall consider compulsory sales of comparable properties for the purpose of revising and correcting assessments, including those compulsory sales of comparable properties submitted by the taxpayer. 35 ILCS 200/16-183.

Based on these statutes, the Property Tax Appeal Board finds it is appropriate to consider these sales in revising and correcting the subject's assessment.

The Board finds neither party submitted comparable sales truly similar to the subject. The Board gave less weight to the appellant's comparable sale #3 because it is a vacant lot. The Board gave less weight to the appellant's comparable #1 based on its newer age when compared to the subject. The Board gave less weight to the appellant's comparable #4 based on plumbing issues disclosed on the MLS sheet. The Board gave less weight to the appellant's comparable #2 due to it being an outlier. The Board gave less weight to the board of review comparables #1 and #2 based on their dates of sale being less proximate in time to the assessment date.

The Board finds the best evidence of market value to be appellant's comparable sales #5, #6/board of review #3, #7 along with board of review comparable sale #4. These comparables are most similar in location, age, dwelling size and some features sold for prices ranging from \$65,000 to \$89,000 or from \$79.09 to \$105.47 per square foot of living area, including land. The subject's assessment reflects a market value of \$97,438 or \$96.66 per square foot of living area, including land, which is within the range established by the best comparable sales in this record, on a price per square foot basis. After considering adjustments to the comparable sales for differences when compared to the subject, the Board finds the subject's estimated market value as reflected by the assessment is supported and a reduction is not warranted. 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. Pursuant to Section 1910.50(d) of the rules of the Property Tax Appeal Board (86 Ill.Admin.Code §1910.50(d)) 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



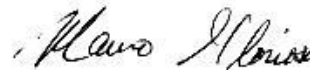
Member

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: May 26, 2020



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

State of Illinois
Property Tax Appeal Board
William G. Stratton Building, Room 402
401 South Spring Street
Springfield, IL 62706-4001

APPELLANT

David Janzen, by attorney:
Jessica Hill-Magiera
Attorney at Law
790 Harvest Drive
Lake Zurich, IL 60047

COUNTY

Will County Board of Review
Will County Office Building
302 N. Chicago Street
Joliet, IL 60432