



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

APPELLANT: David Janzen
DOCKET NO.: 15-00370.001-R-1
PARCEL NO.: 11-04-31-102-009-0000

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: \$11,094
IMPR.: \$28,408
TOTAL: \$39,502

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 dwelling of frame exterior construction with 1,020 square feet of living area. The dwelling was constructed in 1949. Features of the home include a full unfinished basement, central air conditioning and a 1,144 square foot detached garage. 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 six suggested comparable sales. The analysis was dated April 6, 2016. The comparables are located within .46 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 896 to 1,164 square feet of living area and built from 1939 to 1965. Two comparables have basements, four comparables have central air conditioning, one comparable has a fireplace and each comparable has a garage ranging in size from 252 to 528 square feet of

building area.¹ The comparables sold from January 2014 to June 2015 for prices ranging from \$34,784 to \$105,000 or from \$31.62 to \$101.35 per square foot of living area, land included.

The analysis also included "Property Equalization Values" (adjustments) to the comparables for sale date and land.² 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 \$39,502. The subject's assessment reflects a market value of \$118,803 or \$116.47 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 12 Multiple Listing Service (MLS) sheets, no property record cards or PTAX forms. Appellant's comparables #2, #3 and #4 are invalid sales. Comparables #12 and #14 are short sales. This statement did not address the comparables presented to the Property Tax Appeal Board in the appeal.

In support of its contention of the correct assessment the board of review submitted information on four comparable sales identified by the township assessor that are located within .77 of a mile from the subject property.³ Williamson testified that the subject's garage was built in 2006. The comparables consist of one-story dwellings with frame exterior construction that were built from

¹ 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.

² No data concerning land sizes of the comparables were presented in the appellant's evidence.

³ This information was obtained from the appellant's rebuttal evidence.

1959 to 1965. The homes range in size from 1,144 to 1,334 square feet of living area. Three comparables have a basement and one comparable has a concrete slab foundation, three comparables have central air conditioning and each comparable has a garage ranging in size from 312 to 576 square feet of building area. The comparables sold between June 2013 and September 2014 for prices ranging from \$118,000 to \$152,000 or from \$103.11 to \$122.09 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.

The appellant's counsel indicated that the board of review's comparables #1, #2 and #4 sold in 2013 and are too remote in time to establish market value as of January 1, 2015.

Lastly in rebuttal, counsel argued that a sales range is misleading and using a sales range alone does not accurately determine if a property is fairly assessed. Counsel further argued that using a median sale price per square foot "more accurately reflects a reasonable 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 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.

As an initial matter, the Property Tax Appeal Board gave no weight to the appellants' counsel's argument that the Board should adopt a standard practice of using the median sale price per square foot of living area, including land, of those comparables deemed best in determining fair market value because it is "more accurate." Contrary to this argument, the decision of the Property Tax Appeal Board must be based upon equity and the weight of evidence, not upon a simplistic statistical formula of using the median sale price per square foot of living area, including land, of those comparables determined to be most similar to the subject. (35 ILCS 200/16-185; Chrysler Corp. v. Property Tax Appeal Board, 69 Ill.App.3d 207 (2nd Dist. 1979); Mead v. Board of Review, 143 Ill.App.3d 1088 (2nd Dist. 1986); Ellsworth Grain Co. v. Property Tax Appeal Board, 172 Ill.App.3d 552 (4th Dist. 1988); Willow Hill Grain, Inc. v. Property Tax Appeal Board, 187 Ill.App.3d 9 (5th Dist. 1989)). Based upon the foregoing legal principles and contrary to the assertion of the appellants' counsel, there is no indication that a "median sale price per square foot" is the fundamental or primary means to determine market value.

The parties submitted 10 comparables for the Board's consideration. The Board gave less weight to the appellant's comparable #3 based on its newer age when compared to the subject. The

Board gave less weight to the board of review comparables #1, #2 and #4. These sales occurred in June and October 2013, which are dated and less indicative of fair market value as of the subject's January 1, 2015 assessment date.

The Board finds the best evidence of market value to be appellant's comparable sales #1, #2, #4, #5 and #6 along with board of review comparable sale #3. These comparables are most similar in location, age, dwelling size and some features sold for prices ranging from \$44,000 to \$147,600 or from \$42.15 to \$110.64 per square foot of living area, including land. The subject's assessment reflects a market value of \$118,803 or \$116.47 per square foot of living area, including land, which is above the range established by the comparable sales in this record, and is supported by having superior amenities when compared to comparables such as a full basement and/or central air conditioning and an excessively large newer garage. 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 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



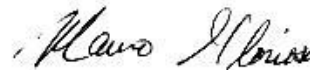
Member

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

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