



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

APPELLANT: Cheryl Slabozeski  
DOCKET NO.: 15-00372.001-R-1  
PARCEL NO.: 11-04-31-107-001-0000

The parties of record before the Property Tax Appeal Board are Cheryl Slabozeski, 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:** \$12,507  
**IMPR.:** \$19,891  
**TOTAL:** \$32,398

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 1,008 square feet of living area. The dwelling was constructed in 1900. Features of the home include a full unfinished basement, central air conditioning and a 400 square foot detached garage. The property is located in Crest Hill, Lockport Township, Will County.

The appellant appeared before the Property Tax Appeal Board contending overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on five comparable sales with limited information.<sup>1</sup> The comparables are located within 0.21 of a mile from the subject property. The comparables were improved with one-story dwellings of vinyl or aluminum exterior construction. The comparables range in size from 900 to 1,213 square feet of

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<sup>1</sup> The appellant's grid analysis only disclosed the date of sale and sale price. The appellant submitted the Multiple Listing Service (MLS) sheet for their sales and some descriptive information was disclosed.

living area and were constructed from 1948 to 1964.<sup>2</sup> Comparables #1 through #4 do not have a basement and comparable #5 has a basement with finished area. Three comparables have central air conditioning, one comparable has a fireplace and four comparables have a garage ranging from one-car to 2.5-car. The comparables sold from July 2014 to February 2015 for prices ranging from \$43,000 to \$70,500 or from \$36.27 to \$69.19 per square feet of living area, land included. Based on the evidence and testimony, the appellant requested that the assessment reduced.

The appellant's attorney did not present any witnesses.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$32,398. The subject's assessment reflects a market value of \$97,438 or \$96.66 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 rebuttal, the board of review asserted the appellant submitted an incomplete grid analysis with no property information, no property record cards or PTAX 203-Real Estate Transfer Declarations. In addition, the appellants comparable #1 through #5 are bank or sheriff's sales.

In support of its contention of the correct assessment the board of review submitted information on three comparable sales located in the same neighborhood as the subject property. The comparables were improved with one, two-story dwelling and two, one-story dwellings of frame exterior construction ranging in size from 768 to 1,398 square feet of living area. The comparables were built from 1937 to 1939. One comparable has a basement and two comparables have a crawl-space foundation. Each comparable has central air conditioning and two comparables have a garage with either 300 or 400 square feet of building area. The comparables sold from October 2013 to August 2015 for prices ranging from \$81,000 to \$124,000 or from \$88.70 to \$105.47 per square foot of living area, land included. Based on the evidence and testimony, the board of review requested that the assessment be confirmed.

In written rebuttal, the appellant's counsel 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 indicated that the board of review's comparable #1 sold in 2013 and is 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

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<sup>2</sup> The MLS sheet for appellant's comparable #1 did not disclose dwelling size or year built. The price per square foot sale price of comparable #1 could not be calculated since its dwelling size was not disclosed. The MLS sheet for appellant's comparable #4 did not disclose year built.

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 parties submitted eight comparable sales for the Board's consideration. The Board recognizes the appellant's comparables sales #1 through #5 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 little weight to the appellant's comparable sale #1 because its age and size were not disclosed for comparison to the subject. The Board gave little weight to the appellant's comparable sales #2 through #5. These comparables were sold "as is" based on the MLS sheets submitted by the appellant, which depicted inferior condition with each sale in comparison to the subject. The Board gave little weight to the board of review's comparable #1 based on its two-story design when compared to the subject's one-story design. In addition, this comparable sold in October 2013, which is 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 board of review comparable sales #2 and #3. These comparables are most similar in location, design and dwelling size and some features sold for prices of \$81,000 and \$89,000 or \$105.47 or \$100.45 per square foot of living area, including land, respectively. The subject's assessment reflects a market value of \$97,438 or \$96.66 per square foot of living area, including land, which is above the comparables on a total market value basis and under the best comparable sales in this record on a per square foot basis. The Board finds the subject's assessment is supported based on the subject property being superior to the comparables in size, a basement and garage area or having a 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 the assessment is supported. Based on this evidence the Board finds no 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. 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



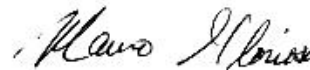
Member

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: April 21, 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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