



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

APPELLANT: Nancy Hulbert  
DOCKET NO.: 15-00506.001-R-1  
PARCEL NO.: 21-14-02-207-007-0000

The parties of record before the Property Tax Appeal Board are Nancy Hulbert, 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:** \$ 5,472  
**IMPR.:** \$17,188  
**TOTAL:** \$22,660

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 that has 1,092 square feet of living area. The dwelling was built in 1954. Features include central air conditioning and a 300 square foot garage. The subject has a 6,710 square foot site. The subject property is located in Monee 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 this argument, the appellant submitted a "Property Tax Analysis" of eight comparable sales. Neither the name nor the professional credentials of the person(s) who prepared the analysis was disclosed. The comparables are located from .15 to .38 of a mile from the subject property. The comparables are comprised of one-story dwellings of frame exterior construction that were built in 1954 or 1956. Features had varying degrees of similarity when compared to the subject. The dwellings contain 1,092 square feet of living area, but their site sizes were not disclosed. The comparables sold from May 2014 to November 2014

for prices ranging from \$11,881 to \$40,000 or from \$10.88 to \$36.63 per square foot of living area including land. The analysis included "Property Equalization Values" (adjustments) to the comparables for sale date, land, age, fireplaces and garages. No 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 \$33,657 or \$30.82 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 of \$22,660. The subject's assessment reflects an estimated market value of \$68,150 or \$62.41 per square foot of living area including land when applying Will County's three-year average median level of assessment of 33.25%. In support of the subject's assessment, the board of review submitted a letter from the township assessor addressing the appeal and three comparable sales.

The comparable sales are located in the same neighborhood as the subject. Comparable #2 was also appellant's comparable #4, but had resold in February 2015. The comparables are composed of one-story dwellings of frame exterior construction that were built from 1952 to 1956. Features had varying degrees of similarity when compared to the subject. The dwellings contain 1,092 or 1,144 square feet of living area and are situated on sites than contain from 7,026 to 7,442 square feet of land area. The comparables sold in March 2014 or February 2015 for prices ranging from \$75,000 to \$111,161 or from \$65.56 to \$101.80 per square foot of living area including land.

With respect to the appellant's evidence, the township assessor argued seven of the properties were compulsory transactions that are not "market sales." The assessor also submitted the Real Estate Transfer Declaration (PTAX-203) showing appellant's comparable #4<sup>1</sup> had resold in February 2015 for \$81,500 or \$74.63 per square foot of living area including land. The assessor also claimed appellant's comparable #1 resold in February 2015 for \$75,000, however, the Real Estate Transfer Declaration submitted does not identify the property as appellant comparable #1, but a property located at 480 Shabbona Dr., which is board of review comparable #3.

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

Under rebuttal, the appellant argued that the Property Tax Appeal Board shall consider compulsory sales pursuant to Section 16-183 of the Property Tax Code (35 ILCS 200/16-183). The appellant's counsel argued the board of review incorrectly stated comparable #4 had a more recent sale and failed to provide any proof of such claim.<sup>2</sup> Appellant's counsel further claimed board of review comparable #3 was slightly larger than the subject dwelling. The appellant submitted a Real Estate Transfer Declaration (PTAX-203) showing board of review comparable #1 was not advertised for sale.

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<sup>1</sup> The assessor misidentified the resale as appellant's comparable #5.

<sup>2</sup> The Board finds appellant's counsel's claim to be misplaced. The Board finds the board of review submitted a copy of the Real Estate Transfer Declarations (PTAX-203) for appellant's comparable #4 showing its sold in February 2015 for \$81,500 or \$74.63 per square foot of living area including land.

The appellant's counsel argued the Property Tax Appeal Board uses an analysis system that looks at the range of sale price per square footage of comparable sales that it deems to be best, "without any equalizations." However, appellant's counsel contends using this method does not take into account the fundamental concept of using a median sale price per square foot to determine market value. The appellant's counsel argued that if just one comparable sale is above the subject's value per square foot, the Property Tax Appeal Board has decided that the subject property is fairly assessed without regard to the number of best comparable sales or the median sale price per square foot of those comparable sales. The appellant calculated the median sale price per square foot of the best comparables was \$29.53 per square foot of living area including land whereas the subject has an estimated market value of \$62.26 per square foot of living area including land. The appellant argued that using the median price per square foot is more accurate and should be the 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 failed to meet this burden of proof.

As an initial matter, the Property Tax Appeal Board gave no weight to the appellant's argument that the Board should adopt the 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 a more accurate method. The decision of the Property Tax Appeal Board must be based upon equity and the weight of evidence, not the 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; Commonwealth Edison Co. v. Property Tax Appeal Board, 102 Ill. 2d 443 (1984); Mead v. Board of Review, 143 Ill.App.3d 1088, 1095, 98 Ill.Dec. 244, 494 N.E.2d 171 (1986)).

The parties submitted ten comparable sales for the Board's consideration. One comparable was common to both parties. The Board gave less weight to appellant's comparables #1, #2, #5 #7 and #8. These properties lack a garage, inferior to the subject. The Board gave less weight to comparable #1 submitted by the board of review. This property was not advertised for sale to be considered an arm's-length transaction according to the Real Estate Transfer Declaration submitted by the appellant in rebuttal. The Board finds the four remaining comparables were more similar when compared to the subject in land area, location, design, age, dwelling size and most features. These comparables sold from May 2014 to February 2015 for prices ranging from \$11,881 to \$81,500 or from \$10.88 to \$74.63 per square foot of living area including land. The subject's assessment reflects an estimated market value of \$68,150 or \$62.41 per square foot of living area including land, which falls within the range established by the most similar comparable sales contained in this record. The Board recognizes the wide range of sale prices of the comparable properties. However, neither party submitted any corroborating evidence, such as Multiple Listing Service Sheets, that may show if the comparables varied in condition to the subject, which could tend to explain the divergent sale prices. Moreover, the compulsory sales

submitted by the appellant sold for considerably less than the more typical arm's-length transaction sales that were contained in the record. Based on this record, the Board finds the subject's assessment is justified.



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.