



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

APPELLANT: Jodi Ballman
DOCKET NO.: 15-00679.001-R-1
PARCEL NO.: 11-04-07-405-019-1004

The parties of record before the Property Tax Appeal Board are Jodi Ballman, the appellant, by attorney George J. Relias, of Relias & Tsonis, LLC in Chicago; 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: \$8,820
IMPR.: \$27,044
TOTAL: \$35,864

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 2-story townhome of brick and frame construction containing 1,125 square feet of living area. The dwelling is nine years old. Features of the townhome include an unfinished basement, central air conditioning and a 400 square foot garage. The property is located in Romeoville, Lockport Township, Will County.

The appellant's appeal is based on overvaluation. In support of this argument the appellant completed Section IV - Recent Sale Data of the appeal and submitted a Settlement Statement, a PTAX-203 Illinois Real Estate Transfer Declaration and an MLS Listing Sheet disclosing the subject property was purchased on January 22, 2013 for a price of \$90,000 or \$80.00 per square foot of living area, including land. The subject was purchased from the owner through a realtor and the sale was not between family or related corporations. The appellant disclosed that the property was advertised through the Multiple Listing Service (MLS) and was on the market 575

days. Based on this evidence, the appellant requested a reduction in the subject's total assessment to \$30,000.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$35,864. The subject's assessment reflects a market value of \$107,862 or \$95.88 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.

With respect to the appellant's evidence, the board of review submitted a memo from the township assessor stating the 2013 sale was a short sale and the assessment was lowered in 2013 to reflect the sale. The subject was reviewed in 2015, the quadrennial assessment year.

In support of its contention of the correct assessment the board of review submitted information on four comparable sales. They are described as 2-story townhomes of brick and frame construction. They are 9 years old and each contains 1,125 square feet of living area. Each townhome features an unfinished basement, central air conditioning and a 400 square foot garage. They are located in the same subdivision as the subject, one on the same street. These comparables sold between October 2013 and September 2014 for prices ranging from \$120,000 to \$145,000 or from \$106.67 to \$128.89 per square foot of living area land included.

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

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 appellant provided evidence in the form of a PTAX-203 Illinois Real Estate Transfer Declaration and Settlement Statement that the subject property was sold on January 22, 2013 in an arm's length transaction for a price of \$90,000. The Board finds the sale is somewhat dated and calls into question whether the subject's purchase price is indicative of fair cash value. The Board gave more weight to board of review sales comparables #1, #2 and #4. These comparables are nearly identical to the subject in style, exterior construction, dwelling size, age and features and are located in the subject's subdivision. They sold between February and September 2014 for prices ranging from \$133,000 to \$145,000 or from \$118.22 to \$128.89 per square foot of living area, land included. The subject's assessment reflects a market value of \$107,862 or \$95.88 per square foot of living area, land included, which is below the range established by the most similar comparables in the record on both a total market value basis as well as a per square foot basis. Based on this record 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(b) of the rules of the Property Tax Appeal Board (86 Ill.Admin.Code §1910.50(b)) 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: March 20, 2018



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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