



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

APPELLANT: Karen & Donald Hohbach
DOCKET NO.: 15-06718.001-R-1
PARCEL NO.: 21-14-02-209-011-0000

The parties of record before the Property Tax Appeal Board are Karen & Donald Hohbach, the appellants, 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 **A Reduction** 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.:	\$11,645
TOTAL:	\$17,117

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellants timely filed the appeal from a 2014 Final Administrative Decision of the Property Tax Appeal Board pursuant to section 16-185 of the Property Tax Code (35 ILCS 200/16-185) in order to challenge 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 single-family dwelling of frame construction with 936 square feet of living area. The dwelling was constructed in 1957 and is approximately 58 years old. Features of the home include a slab foundation and a detached 320 square foot garage. The property has a 7,048 square foot site and is located in Park Forest, Monee Township, Will County.

The appellants contend overvaluation as the basis of the appeal. In support of this argument the appellants submitted information on eight comparable sales improved with one-story dwellings that either had 1,047 or 1,092 square feet of living area. The dwellings were constructed from

1953 to 1957. Each had a slab foundation, two of the comparables had central air conditioning and six comparables had garages ranging in size from 280 to 484 square feet of building area. The sales occurred from June 2014 to June 2015 for prices ranging from \$7,500 to \$42,000 or from \$6.87 to \$39.16 per square foot of living area, including land. The appellants' analysis included adjustments to the comparables for differences from the subject property to arrive at adjusted prices ranging from \$4,617 to \$39,395. Based on this data the appellants requested the subject's assessment be reduced to \$6,790 to reflect a market value of \$20,289.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$20,289. The subject's assessment reflects a market value of \$61,020 or \$65.19 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.

In response to the appellants' evidence, the board of review submitted a memorandum arguing that five of the appellants' comparable sales were sales by a financial institution or government agency, Bank REO and/or sold by Special Warranty deed. Given those assertions, the board of review contends these are not market sales and that sales such as these were not used by the assessor in arriving at the subject's assessment.

Additionally, it was reported that appellants' comparable #8 sold in February 2015 for \$66,000. The memorandum also acknowledged that "compulsory sales continue to affect the value of homes in this neighborhood and township," but argued that compulsory sales are not solely considered in determining value.

In support of its contention of the correct assessment the board of review submitted information on three comparable sales improved with one-story dwellings of frame construction that each contain 1,092 square feet of living area. The dwellings were constructed from 1952 to 1956. Each property had a slab foundation, two of the comparables had central air conditioning and each of the comparables have a garage ranging in size from 308 to 352 square feet of building area. The sales occurred between March 2014 and June 2015 for prices ranging from \$73,000 to \$111,161 or from \$66.85 to \$101.80 per square foot of living area, including land.

The board of review requested confirmation of the subject's estimated market value as reflected by its assessment.

In written rebuttal, counsel for the appellants argued that the Property Tax Code provides that the Property Tax Appeal Board is to consider compulsory sales (35 ILCS 200/16-183). As to the sales presented by the board of review, the appellants contend that board of review sale #1 is not an arm's length transaction since as set forth in the PTAX-203 the property was not advertised prior to its sale. The appellants characterize board of review sales #2 and #3 as "acceptable" comparable properties. Given this argument, counsel for the appellants placed those two sales in a grid along with appellants' comparables #1, #3, #4 and #6. Considering all of these "best" comparable sales, counsel argued that a reduction in the subject's assessment is warranted and further argued that using a median sale price per square foot "is more accurate and should be standard practice for determining fair market value."

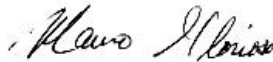
Conclusion of Law

The appellants contend 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 appellants met this burden of proof and a reduction in the subject's assessment is warranted.

The parties submitted a total of eleven comparable sales to support their respective positions before the Property Tax Appeal Board. The Board has given reduced weight to appellants' comparable sales #2, #5 and #7 due to distance from the subject, lack of advertising prior to sale (see PTAX-203 submitted by the board of review) and/or lack of a garage which is a feature of the subject property. Less weight was also given to appellants' comparable sale #3 as this appears to be an outlier with a price of \$7,500 or \$6.87 per square foot of living area. The Board has given reduced weight to board of review sale #1 due to its lack of being advertised prior to sale and thus, not reflecting a traditional arm's-length transaction on the evidence in this record.

The Board finds the best evidence of market value to be appellants' comparable sales #1, #4, #6 and #8, where comparable #8 sold twice, along with board of review comparable sales #2 and #3. These comparables were relatively similar to the subject in style, size, construction, age and features. These properties sold in 2014 and 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 a market value of \$61,020 or \$65.19 per square foot of living area, including land, which is within the range established by the best comparable sales in this record, but appears to be excessive in light of the numerous sales occurring close to the assessment date of January 1, 2015 which are below the subject's estimated market value based upon its assessment. Based on this evidence the Board finds a 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(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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