



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

APPELLANT: Agnieszka Olpinska
DOCKET NO.: 15-06816.001-R-1
PARCEL NO.: 30-07-15-222-006-0000

The parties of record before the Property Tax Appeal Board are Agnieszka Olpinska, 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 **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: \$4,300
IMPR.: \$9,245
TOTAL: \$13,545

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellant 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 two-story dwelling of frame construction built in 1905. The dwelling contains 2,248 square feet of living area and features a full, unfinished basement. The subject is situated on a 7,840 square foot site in Joliet, Joliet Township, Will County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on eight comparable properties located within .97 of a mile from the subject. They are described as two-story dwellings built from 1890 to 1927. They range in size from 1,872 to 2,648 square feet of living area. Six comparables feature full basements while two have slab foundations. One comparable has central air conditioning and a fireplace and two comparables have 360 or 400 square foot garages. No information was provided on exterior construction or site sizes. The comparables sold from April 2014 to January 2015 for prices ranging from \$30,000 to \$56,000 or from \$12.90 to \$26.98 per square foot of living area

including land. Based on this evidence, the appellant requested the total assessment be reduced to \$13,545 or a market value of approximately \$40,639 or \$18.08 per square foot of living area including land at the statutory level of assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$28,400. The subject's assessment reflects a market value of \$85,414 or \$38.00 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 township assessor noted only one of the appellant's comparables was a 2015 sale.

In support of its contention of the correct assessment the board of review submitted information on three comparable sales. They are described as two-story frame dwellings ranging in size from 1,596 to 1,788 square feet of living area. The comparables range in age from 99 to 113 years old and feature full unfinished basements. One comparable features central air conditioning and one has a 528 square foot garage. The sites range in size from 2,613 to 7,840 square feet of land area and are located in the same subdivision as the subject. The comparables sold from July 2014 to January 2016 for prices ranging from \$75,000 to \$97,000 or from \$46.99 to \$54.25 per square foot of living area including land. Based on this evidence, the board of review requested confirmation of the subject's assessment.

In written rebuttal, counsel for the appellant takes issue with the board of review comparables regarding sale dates and/or dwelling sizes.

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

The Board gave less weight to the three board of review comparables and to the appellant's comparables #3 - #8 based on smaller or larger dwelling sizes and/or dissimilar features as compared to the subject. In addition, board of review comparable #2 sold in 2016, well past the subject's assessment date of January 1, 2015. Despite the lack of information regarding site sizes and exterior construction, the appellant's comparables #1 and #2 were most similar to the subject in location, age, style, dwelling size and features. These comparables sold in December and September 2014 for \$56,000 and \$30,000 or for \$26.98 and \$13.74 per square foot of living area including land, respectively. The subject's assessment reflects a market value of \$85,414 or \$38.00 per square foot of living area, including land, which is greater than the most similar comparables in the record. Based on this evidence the Board finds a reduction in the subject's assessment commensurate with the appellant's request 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



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 17, 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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