



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

APPELLANT: Jean Montas
DOCKET NO.: 15-06822.001-R-1
PARCEL NO.: 21-14-12-403-003-0000

The parties of record before the Property Tax Appeal Board are Jean Montas, 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: \$4,552
IMPR.: \$21,159
TOTAL: \$25,711

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellant timely filed the appeal from a decision of the Property Tax Appeal Board pursuant to section 16-185 of the Property Tax Code (35 ILCS 200/16-185) 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 masonry exterior construction with 1,361 square feet of living area. The dwelling was built in 1966. Features of the home include a concrete slab foundation, central air conditioning and a detached garage. The subject property is situated on a .19-acre site. The property is located in Monee Township, Will County, Illinois.

The appellant appeal is based on overvaluation. In support of the overvaluation argument, the appellant submitted four comparable sales located within .42 of a mile from the subject property. The comparables consist of one-story dwellings that were built from 1965 to 1975. The homes range in size from 1,194 to 1,569 square feet of living area. Three of the comparables feature slab foundations; one comparable has a crawl-space foundation. Three of the comparables have central air conditioning and each of the comparables have garages ranging in size from 336 to 572 square feet of building area. The comparables sold between June 2014 to July 2015 for

prices ranging from \$14,900 to \$39,900 or from \$10.01 to \$25.43 per square foot of living area, including land.

Based on this evidence, the appellant requested a reduction in the subject's assessment to \$8,999 which would reflect a market value of approximately \$27,065

The board of review submitted its "Board of Review Notes on Appeal" disclosing the subject's final assessment of \$25,711. The subject's assessment reflects an estimated market value of \$77,326 or \$56.82 per square foot of living area including land when applying Will County's 2015 three-year average median level of assessment of 33.25% as determined by the Illinois Department of Revenue. 86 Ill.Admin.Code §1910.50(c)(1).

In response to the appeal, the board of review submitted a memorandum from Sandra Heard, Monee Township Assessor, along with supporting documentation. The assessor argued that the appellant's comparable sales #1, #3 and #4 were bank REO, Special Warranty Deed and/or buyer/seller is financial institution or government agency transaction. As such, the assessor argued "these are not market sales and were not solely considered by the Assessor when determining the value for the subject property." The PTAX-203, Illinois Real Estate Transfer Declaration was provided for the appellant's comparables #1, #3 and #4. Included in the submission was the subject's 2013 and 2014 Final Administrative Decision by the Property Tax Appeal Board, Docket Number 13-00615.001-R-1 and 14-03880.001-R-1.

In support of its contention of the correct assessment, the board of review through the assessor presented a grid analysis of four comparable sales. The comparables consist of one-story dwellings that range in age from 43 to 55 years old. The dwellings range in size from 1,120 to 1,634 square feet of living area and are situated on size that range in size from 7,361 to 9,994 square feet of land area. Three of the comparables have full basements. Three of the comparables have central air conditioning and each of the comparables have garages ranging in size from 192 to 484 square feet of building area. The comparables sold between February 2015 and September 2017 for prices ranging from \$106,000 to \$120,000 or from \$70.38 to \$97.80.

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

In written rebuttal, counsel for the appellant acknowledged that some of the comparable sales presented may be compulsory sales, but argued that pursuant to provisions of the Property Tax Code the properties should be considered. Counsel's submission also critiqued the four sales comparables submitted by the board of review.

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 Board finds the best evidence of market value in the record to be the appellant's comparables #1, #2 and #4 and the board of review's comparable #1. These comparables are more similar in location, age, dwelling size, design and other features. These comparables sold for prices ranging from \$14,900 to \$115,000 or from \$10.01 to \$70.38 per square foot of living area, including land. The subject's assessment reflects an estimated market value of \$77,326 or \$56.82 per square foot of living area including land, which falls within the range established by the best sales comparables in this record. The Board gave less weight to the appellant's comparable #3 and the board of review's comparables #2 through #4 due to their dissimilar foundation when compared to the subject property. Based on this record the Board finds the subject's assessment is reflective of market value and 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(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: July 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

State of Illinois
Property Tax Appeal Board
William G. Stratton Building, Room 402
401 South Spring Street
Springfield, IL 62706-4001

APPELLANT

Jean Montas, by attorney:
Jessica Hill-Magiera
Attorney at Law
790 Harvest Drive
Lake Zurich, IL 60047

COUNTY

Will County Board of Review
Will County Office Building
302 N. Chicago Street
Joliet, IL 60432