



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

APPELLANT: Amalia Rumatz  
DOCKET NO.: 16-00479.001-R-1  
PARCEL NO.: 11-04-20-312-021-0000

The parties of record before the Property Tax Appeal Board are Amalia Rumatz, the appellant; 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:** \$18,712  
**IMPR.:** \$53,800  
**TOTAL:** \$72,512

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 2016 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 and masonry construction with 2,857 square feet of living area. The dwelling was constructed in 2004. Features of the home include a partial basement including a crawl space foundation, central air conditioning and a 477 square foot garage.<sup>1</sup> The property has an 8,050 square foot site and is located in Crest Hill, Lockport Township, Will County.

The appellant appeared before the Property Tax Appeal Board contending overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on nine

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<sup>1</sup> The appellant and the board of review disagree on the characteristics of the subject and the comparables. The Board finds the best evidence of each properties' characteristics and features submitted into this record is found on the property record cards submitted by the board of review.

comparable sales.<sup>2</sup> The comparables were located within .6 of a mile from the subject. Each comparable is a two-story dwelling of brick and vinyl, vinyl or brick and frame exterior that were built in either 2003 or 2004. The comparables range in size from 2,329 to 2,942 square feet of living area. Two comparables have a full basement with one being finished and the remaining comparables feature a partial basement with two also featuring some crawl space foundation. Each comparable has central air conditioning and a garage ranging from 402 to 693 square feet of building area and three comparables each have a fireplace. The comparables sold from January 2012 to May 2016 for prices ranging from \$171,374 to \$220,000 or from \$59.66 to \$89.29 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 \$72,512. The subject's assessment reflects a market value of \$218,016 or \$76.31 per square foot of living area, land included, when using the 2016 three-year average median level of assessment for Will County of 33.26% as determined by the Illinois Department of Revenue.

In support of its contention of the correct assessment the board of review submitted corrected information on the appellant's nine comparable sales referenced above. The board of review argued that appellant's comparables #1, #8 and #9 are located in a different subdivision than the subject and comparables #6 and #8 were dated 2012 sales, which are not indicative of the subject's value as of January 1, 2016.

The appellant submitted rebuttal argument claiming the comparable sales she submitted were located within the subject's market area.

### **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 to be comparable sales #4, #7 and #9. These most similar comparables sold for prices ranging from \$210,000 to \$220,000 or from \$81.39 to \$89.29 per square foot of living area, including land. The subject's assessment reflects a market value of \$218,016 or \$76.31 per square foot of living area, land included, which is within the range established by the best comparable sales in this record on a total sale price unit of measurement and below the established range on a per-square foot unit of measurement. After consideration of the differing features of each comparable to the subject, the Board finds the subject's assessment is supported. Based on this evidence the Board finds a reduction in the subject's assessment is not justified.

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<sup>2</sup> Information regarding the characteristics and features of each comparable was taken from the corrective grid submitted by the board of review.

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.



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Chairman



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Member

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Member



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Member



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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: November 17, 2020



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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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