



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

APPELLANT: Jerry & Donna Ramusack
DOCKET NO.: 16-01095.001-R-1
PARCEL NO.: 21-14-01-202-118-1118

The parties of record before the Property Tax Appeal Board are Jerry & Donna Ramusack, 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: \$1,701
IMPR.: \$2,307
TOTAL: \$4,008

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellants 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 one-story condominium unit in a three-story condominium building of frame construction that was built in 1972 and has a concrete slab foundation. The condominium unit contains 975 square feet of living area.¹ The property 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 three comparable sales located within .11 of a mile of the

¹ The board of review reported in its "representative" grid analysis depicting that the subject unit contains 730 square feet of living area and has both central air conditioning and a fireplace. The subject's property record card, which was also submitted by the board of review, indicates the unit contains 975 square feet of living area and has neither central air conditioning nor a fireplace. On this record, the Property Tax Appeal Board finds that the property record card is the best evidence of the features that are present in the condominium unit.

subject and one of which was located in the same building as the subject unit. Each of the comparables is described as having 975 square feet of living area and being in buildings that were constructed in 1972 with concrete slab foundations. Each of the comparables reportedly has both central air conditioning and a fireplace. The comparables sold between February 2014 and July 2015 for prices ranging from \$7,000 to \$13,050 or from \$7.18 to \$13.38 per square foot of living area, including land.

Based on this evidence, the appellants requested a total assessment of \$3,072 which would reflect a market value of approximately \$9,217 or \$9.45 per square foot of living area, including land.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$12,299. The subject's assessment reflects a market value of \$36,978 or \$37.93 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 response to the appellants' appeal, the board of review through the township assessor contended that the subject condominium unit is located in the Oaks of Forest Hills Condos neighborhood, but the comparables presented by the appellants were allegedly two-story units that were built between 1996 and 2007. Additionally, the assessor asserted these comparables ranged in size from 1,440 to 1,566 square feet of living area. To establish these assertions, the assessor and board of review re-submitted a copy of the appellants' grid analysis which does not in any manner support the location, design, age and/or size discrepancies outlined in the letter signed by Monee Township Assessor Sandra Heard.

In support of its contention of the correct assessment based upon the appellants' overvaluation contention, the board of review submitted information on three comparable sales, one of which is located in the Oaks of Forest Hills Condos neighborhood and two of which are one-story single-family dwellings. The comparables were built from 1953 to 1972 and range in size from 730 to 1,092 square feet of living area. Each of the comparables has both central air conditioning, one comparable has a fireplace and two comparables have garages of 280 and 320 square feet of building area, respectively. The comparables sold between February 2014 and April 2016 for prices ranging from \$16,000 to \$57,000 or from \$21.92 to \$52.20 per square foot of living area, including land.

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

In written rebuttal, counsel for the appellants contended as to the comparable sales presented by the assessor/board of review, comparables #2 and #3 are dissimilar houses as compared to the subject condominium unit and these dissimilar properties also were old and have a garage amenity. As to board of review comparable #1, while this is a suitable comparable sale, the unit is about 25% smaller than the subject, but the sale still supports a reduction in the subject's assessment. In a rebuttal grid analysis, counsel reiterated the four best comparable sales in the record and contended that the subject's assessment should be reduced to \$4,008 or a market value of approximately \$12,025 or \$12.33 per square foot of living area, including land.

Lastly in rebuttal, counsel argued that an analysis of raw sales prices per square foot "does not take into account the fundamental concept of using a median sale price/SF to determine market value." Appellant 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 six comparable sales to support their respective positions before the Property Tax Appeal Board. The Board has given reduced weight to appellants' comparables #2 and #3 due to the dates of sales having occurred in 2014 and thus being less indicative of market value as of the assessment date at issue of January 1, 2016. Additionally, the Board has given little weight to board of review comparables #2 and #3 which are dissimilar properties to the subject as these are each single-family residential dwellings as compared to the subject one-story condominium unit located within a three-story condominium building.

The Board finds the best evidence of market value to be appellants' comparable sale #1 and board of review comparable sale #1. These comparables each are one-story condominium units of 975 and 730 square feet of living area, respectively. These most similar comparables to the subject condominium unit sold in July 2015 and April 2016 for prices of \$11,000 and \$16,000 or for \$11.28 and \$21.92 per square foot of living area, including land. The subject's assessment reflects a market value of \$36,978 or \$37.93 per square foot of living area, including land, which is above the best comparable sales in this record. Based on this evidence the Board finds a reduction in the subject's assessment commensurate with the appellants' suggested assessment conclusion presented in the rebuttal filing 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: March 19, 2019



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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