



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

APPELLANT: Jon Erickson JXE Investments LLC  
DOCKET NO.: 16-01105.001-R-1  
PARCEL NO.: 21-14-02-219-024-0000

The parties of record before the Property Tax Appeal Board are Jon Erickson JXE Investments LLC, 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:** \$5,631  
**IMPR.:** \$25,500  
**TOTAL:** \$31,131

Subject only to the State multiplier as applicable.

**Statement of Jurisdiction**

The appellant timely filed the appeal from a decision of the 2016 County Board of Review pursuant to section 16-160 of the Property Tax Code (35 ILCS 200/16-160) challenging the assessment for the Will 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 is improved with a one-story single-family dwelling of frame exterior construction. The dwelling was built in 1954 and contains 1,768 square feet of living area. Features of the home include a concrete slab foundation and a 480 square foot attached garage.<sup>1</sup> The dwelling is located in Park Forest, Monee Township, Will County.

The appellant's appeal is based on overvaluation. In support of this argument, the appellant's attorney submitted limited information on four comparable sales located in the same subdivision as the subject and situated from .03 to .38 of a mile from the subject. The comparables consist of one-story single-family dwellings built between 1953 and 1956 and range in size from 1,488 to

---

<sup>1</sup> Appellant's grid analysis was silent as to some features of both the subject property and its comparables. Additional information regarding features of the subject property was gleaned from the property record card submitted by the board of review.

1,664 square feet of living area. All of the comparables have concrete slab foundations; three comparables have central air conditioning; one comparable has a fireplace; and all of the comparables have a garage ranging in size from 320 to 500 square feet of building area.<sup>2</sup> The comparables sold from April 2015 to August 2015 for prices ranging from \$15,500 to \$75,000 or from \$9.91 to \$48.64 per square foot of living area, including land. Based on this evidence, the appellant requested a total assessment of \$14,653 reflecting a market value of approximately \$43,959 or \$24.86 per square foot of living area, land included.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$31,131. The subject's assessment reflects a market value of approximately \$93,600 or \$52.94 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 a grid analysis and property record cards for the subject and four comparable sales.<sup>3</sup> The comparables all have the same neighborhood code as the subject but their proximity to the subject was not disclosed. The comparables consist of one-story single-family dwellings of frame exterior construction built from 1952 to 1957. The dwellings range in size from 1,092 to 1,764 square feet of living area. The comparables all have concrete slab foundations; three comparables have central air-conditioning; and three comparables have a garage ranging in size from 280 to 500 square feet of building area. The comparables sold from March 2014 to December 2016 for prices ranging from \$82,500 to \$111,161 or from \$60.12 to \$101.80 per square foot of living area, including land.

The board of review submitted a brief stating contending appellant has chosen comparables with lower sales values to support its claim while the assessor has provided market value sales that support the value of the subject's assessed value. Based on this evidence, the board of review requested that the subject's assessment be sustained.

In rebuttal, appellant's attorney submitted a brief critiquing the board of review's comparables and argued that the Board should adopt a standard practice of using the median sale price per square foot of living area, including land, of those comparables deemed best in determining fair market value because it is "more accurate." Appellant's attorney also critiqued the board of review comparables. She submitted a copy of a PTAX-203 showing that board of review comparable #1 was not advertised for sale and therefore should not be considered an arm's length transaction. She also argued that board of review comparable #2 is much smaller than the

---

<sup>2</sup> Appellant's grid analysis was incomplete in several aspects as it did not disclose the neighborhood code, lot size, or exterior construction of its comparables. Appellant's attorney did not provide the amounts of the improvement assessments or total assessments of its comparables. She provided only the land assessment and sale prices of her suggested comparable properties.

<sup>3</sup> Instead of providing information pertaining to the subject property on their grid analysis as is customary, according to the brief submitted by the assessor, "in the interest of time", the property shown in the subject column on the grid "may be a representative of the same sized properties with the same features." As the property is unidentified and quite dissimilar to the subject, this purported comparable property has been given no consideration by the Board.

subject and comparable #3 has no garage and its 2014 sale is dated. She concedes that board of review comparable #4 is an acceptable comparable sale.

### **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.

As an initial matter, the Property Tax Appeal Board gave no weight to the appellant's attorney's argument that the Board should adopt a standard practice of using the median sale price per square foot of living area, including land, of the best comparables in the record to determine fair market value because it is "more accurate." Contrary to this argument, the decision of the Property Tax Appeal Board must be based upon equity and the weight of evidence, not upon a simplistic statistical formula of using the median sale price per square foot of living area, including land, of those comparables determined to be most similar to the subject. (35 ILCS 200/16-185; Chrysler Corp. v. Property Tax Appeal Board, 69 Ill.App.3d 207 (2nd Dist. 1979); Mead v. Board of Review, 143 Ill.App.3d 1088 (2nd Dist. 1986); Ellsworth Grain Co. v. Property Tax Appeal Board, 172 Ill.App.3d 552 (4th Dist. 1988); Willow Hill Grain, Inc. v. Property Tax Appeal Board, 187 Ill.App.3d 9 (5th Dist. 1989)). Based upon the foregoing legal principles and contrary to the assertion of the appellant's counsel in the rebuttal brief, there is no indication that a "median sale price per square foot" is the fundamental or primary means to determine market value.

The parties submitted a total of nine comparable sales to support their respective positions before the Property Tax Appeal Board. The Board gave less weight to appellant's comparables #1, #2 and #3. Appellant's comparables #2 and #3 appear to be outliers due to their significantly lower sales prices when compared to the other comparables in the record and comparable #3 is a smaller dwelling when compared to the subject. The board also gave reduced weight to board of review comparables #1, #2 and #3. Board of review comparables #1 and #3 sold in March 2014 which is remote in time to the subject's January 1, 2016 assessment date and thus may be less indicative of the market value as of that date. Further, board of comparables #1 and #2 are much smaller dwellings when compared to the subject and comparable #3 does not have a garage, dissimilar to the subject.

The Board finds that appellant's comparables #4 and #5 and board of review comparable #4 were the best comparables submitted in the record. These comparables sold from June 2015 to December 2016 for prices ranging from \$68,900 to \$106,050 or from \$44.97 to \$60.12 per square foot of living area, including land. The subject's assessment reflects an estimated market value of approximately \$93,600 or \$52.94 per square foot of living area, including land, which falls within the range established by the best comparable sales in the record. After considering adjustments for differences between the comparables and the subject, the Board finds 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: September 17, 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

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

APPELLANT

Jon Erickson JXE Investments LLC , 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