



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

APPELLANT: Jean Winfree  
DOCKET NO.: 16-01118.001-R-1  
PARCEL NO.: 23-15-05-111-050-0000

The parties of record before the Property Tax Appeal Board are Jean Winfree, the appellant, by attorney Jessica Hill-Magiera 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:** \$6,849  
**IMPR.:** \$38,922  
**TOTAL:** \$45,771

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 is improved with two dwellings. Dwelling #1 is composed of a 1.5-story home with vinyl siding containing 1,526 square feet of living area. The dwelling was constructed in 1909. Features of the home include a full basement. Dwelling #2 is improved with a one-story dwelling with 744 square feet of living area. The dwelling was built in 1909 and has an attached garage with 348 square feet of building area. The property is also improved two detached wooden sheds with 64 and 68 square feet of building area, respectively. The property is located in Steger, Crete Township, Will County.

The appellant contends overvaluation as the basis of the appeal. The appellant did not disclose the subject property was improved with two dwellings but combined the living area of both homes, which totaled 2,270 square feet of living area, in the analysis. In support of the overvaluation argument the appellant submitted information on four comparable sales each improved with a 1.5-story dwelling ranging in size from 1,557 to 2,803 square feet of living area.

The dwellings were built from 1909 to 1924. Each home has a basement and one comparable has a fireplace. The sales occurred from December 2015 to September 2016 for prices ranging from \$43,725 to \$97,500 or from \$27.33 to \$51.38 per square foot of living area, including land. Based on this evidence the appellant requested the subject's assessment be reduced to \$26,898.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$45,771. The subject's assessment reflects a market value of \$137,435 or \$60.54 per square foot of living area, land included, when using the combined living area of the dwellings and the three-year average median level of assessment for Will County of 33.26% as determined by the Illinois Department of Revenue.

The board of review disclosed the subject property was improved with two dwellings and provided a copy of the subject's property record card as support for the description. It also combined the living area of both homes, which totaled 2,270 square feet of living area, in its analysis. In support of its contention of the correct assessment the board of review submitted information on six comparable sales improved with 1.5-story dwellings with vinyl or aluminum siding that ranged in size from 1,006 to 1,788 square feet of living area. Five of the homes were reported to have been constructed from 1894 to 1904. Each comparable has a basement and a detached garage ranging in size from 410 to 1,213 square feet of building area. The sales occurred from March 2014 to September 2016 for prices ranging from \$30,000 to \$118,000 or from \$29.82 to \$97.09 per square foot of living area including land.

By way of rebuttal, the board of review provided a statement from the township assessor's office asserting in part that appellant's comparable sales #1 and #4 were bank real estate owned (REO) and comparable #2 was sold by the Department of Housing and Urban Development (HUD).

Based on this evidence the board of review requested the assessment be sustained.

### **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 warranted.

The record contains ten sales submitted by the parties to support their respective positions. None of the comparables were particularly similar to the subject property as the subject property is improved with two dwellings while each comparable is improved with one dwelling. Additionally, the evidence provided by the board of review disclosed that appellant's comparables #1, #2 and #4 were either REO or sold by HUD adding a possible element of duress or compulsion to the sales. Nevertheless, both parties considered the combined living area of subject dwellings in their analysis. The sales provided by the parties had a wide range of prices from the \$27.33 to \$97.09 per square foot of living area, including land. The subject's assessment reflects a market value of \$60.54 per square foot of living area, including land, which is within the range established by the comparable sales in this record and well supported

considering the property is improved with two dwellings. Based on this evidence 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.

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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: October 15, 2019



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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

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

APPELLANT

Jean Winfree, 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