



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

APPELLANT: Walter Cieczczak
DOCKET NO.: 16-01126.001-R-1
PARCEL NO.: 11-04-06-206-003-0000

The parties of record before the Property Tax Appeal Board are Walter Cieczczak, 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 **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: \$14,183
IMPR.: \$25,812
TOTAL: \$39,995

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 one-story townhome of frame exterior construction that has 1,257 square feet of living area. The dwelling was constructed in 2000. The dwelling features a basement with a crawl space, central air conditioning and a 418-square foot garage. The subject property is located in Plainfield, Lockport Township, Will County, Illinois.

The appellant submitted evidence before the Property Tax Appeal Board claiming both overvaluation and assessment inequity as the bases of the appeal. In support of the overvaluation claim, the appellant submitted a grid analysis of six comparable sales located in the same neighborhood code as the subject. The comparables consist of one-story dwellings that were built in 1988 or 1989. The comparables have full or partial basements with five having a crawl space as well. Other features include central air conditioning and a garage containing 400 or 420 square feet of building area. The dwellings have either 1,370 or 1,373 square feet of living area.

The comparables sold from November 2014 to May 2016 for prices ranging from \$127,000 to \$155,000 or from \$92.50 to \$112.89 per square foot of living area including land.

In support of the inequity claim, the appellant submitted a grid analysis of eleven assessment comparables located in the same neighborhood code as the subject. The comparables consist of one-story dwellings that were built from 1998 to 2000. The dwellings contain either 1,304 or 1,373 square feet of living area and they each have full basements.¹ The comparables have improvement assessments ranging from \$26,775 to \$36,066 or from \$20.53 to \$26.27 per square foot of living area. 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 property of \$52,899. The subject's assessment reflects an estimated market value of \$159,047 or \$126.53 per square foot of living area including land area when applying DuPage County's 2015 three-year average median level of assessment of 33.30%. The subject property has an improvement assessment of \$38,716 or \$30.80 per square foot of living area.

In support of the subject's assessment, the board of review submitted an analysis of four comparable sales prepared by the township assessor. The comparables consist of one-story townhomes of frame exterior construction that were built from 1989 to 1999. The comparables have partial basements with a crawl space. Other features include central air conditioning and a garage that contains from 420 to 440 square feet of building area. The dwellings range in size from 1,149 to 1,405 square feet of living area. The comparables sold from May 2015 to December 2016 from prices ranging from \$165,000 to \$206,000 or from \$117.44 to \$160.70 per square foot of living area, including land. The comparables have improvement assessments ranging from \$30,147 to \$37,554 or from \$25.89 to \$29.88 per square foot of living area.

The assessor's evidence also includes a narrative brief which indicates “[w]e also stand on the Equity grid that was submitted to the Board of Review.” However, the only grid that was submitted to the Property Tax Appeal Board was the information on the comparable **sales**. Based on this evidence, the board of review requested confirmation of the subject's assessment.

Conclusion of Law

The appellant contends the market value of the subject property is not accurately reflected in its assessed valuation as a basis of the appeal. 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.

¹ The appellant's equity grid is devoid of some descriptive information such as the comparables' lot sizes and features such as air conditioning, fireplace and/or garages. The Board has conducted a comparative analysis and given appropriate weight to the comparables based on the available evidence in this record.

The record contains ten comparable sales for the Board's consideration. The Board gave less weight to appellant's comparables #4 due to its November 2014 sale date, which is dated and less indicative of market value as of the subject's January 1, 2016 assessment date. The Board finds the remaining nine comparable sales are similar to the subject in location, style, dwelling size and features. These properties sold from May 2015 to December 2016 for prices ranging from \$127,000 to \$206,000 or from \$92.50 to \$160.70 per square foot of living area including land. The subject's assessment reflects an estimated market value of \$159,047 or \$126.53 per square foot of living area, including land, which falls within the range established by the best comparables in this record. After making adjustments to the comparables for differences when compared to the subject, such as dwelling size and some features, the Board finds the subject's estimated market value as reflected by its assessment is supported. Therefore, no reduction in the subject's assessment is warranted.

The taxpayer also argued assessment inequity as the basis of the appeal. When unequal treatment in the assessment process is the basis of the appeal, the inequity of the assessments must be proved by clear and convincing evidence. 86 Ill.Admin.Code §1910.63(e). Proof of unequal treatment in the assessment process should consist of documentation of the assessments for the assessment year in question of not less than three comparable properties showing the similarity, proximity and lack of distinguishing characteristics of the assessment comparables to the subject property. 86 Ill.Admin.Code §1910.65(b). The Board finds the appellant has met this burden of proof.

The record contains eleven equity comparables submitted by the appellant for the Board's consideration. The record contains no equity comparables submitted by the board of review. In addition, the board of review did not contest any of the eleven equity comparables submitted by the appellant. Although these eleven comparables are missing some descriptive information, they are the only comparables contained in the record for the Board's consideration. These comparables have improvement assessments ranging from \$26,775 to \$36,066 or from \$20.53 to \$26.27 per square foot of living area. The subject property has an improvement assessment of \$38,716 or \$30.80 per square foot of living area which is above the range established by most similar assessment comparables contained in the record. Moreover, although the board of review did not submit any equity comparables to counter the appellant's argument, the board of review's comparable **sales** confirm that a reduction is warranted. Even if the board of review relied on the same four comparables to counter the appellant's assessment inequity argument, the board of review comparable sales have improvement assessments ranging from \$30,147 to \$37,554 or from \$25.89 to \$29.88 per square foot of living area. The subject's improvement assessment of \$38,716 or \$30.80 per square foot of living area is above the range established by the board of review's comparables. Therefore, the Board finds that the subject's improvement is inequitably assessed and therefore, a reduction in the subject's assessment commensurate with the appellant's request is warranted.

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: October 15, 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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