



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

APPELLANT: Victoria Desalvo  
DOCKET NO.: 16-01136.001-R-1  
PARCEL NO.: 30-07-24-402-006-0000

The parties of record before the Property Tax Appeal Board are Victoria Desalvo, 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:** \$4,639  
**IMPR.:** \$25,489  
**TOTAL:** \$30,128

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 dwelling of frame exterior construction with 1,120 square feet of living area. The dwelling was constructed in 1962. Features of the home include a crawl space foundation, central air conditioning and a 384 square foot garage.<sup>1</sup> The property has a 10,018 square foot site and is located in Joliet, Joliet Township, Will County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument, the appellant submitted information on five comparable sales located between .03 of a mile and 1.15 miles from the subject. The comparables consist of one-story dwellings ranging in size from 1,136 to 1,818 square feet of living area. The appellant failed to disclose the exterior construction of each of the dwellings and the lot sizes of the comparables. The dwellings were constructed from 1959 to 1964. The comparables feature concrete slab foundations and a garage

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<sup>1</sup> Appellant's attorney provided limited information regarding the features of both the subject property and the comparables. Additional descriptive details about the subject were submitted by the board of review.

ranging in size from 240 to 440 square feet of building area. In addition, one comparable has a fireplace. The comparables sold from April 2015 to October 2015 for prices ranging from \$19,000 to \$50,000 or from \$10.45 to \$44.01 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 \$30,128. The subject's assessment reflects a market value of \$90,583 or \$80.88 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.

With respect to the appellant's evidence, the board of review submitted a letter from the Joliet Township Assessor critiquing the comparables submitted by the appellant's counsel. The assessor also submitted a grid analysis with detailed information for each of the appellant's comparables.

In support of its contention of the correct assessment, the board of review submitted information on four comparable sales, located in the same neighborhood as the subject as assigned by the township assessor. The comparables consist of one-story dwellings of frame exterior construction that range in size from 1,008 to 1,200 square feet of living area. The dwellings were constructed from 1961 to 1966. Two comparables have full basements and the remaining five comparables have concrete slab foundations. In addition, six comparables have central air conditioning and six comparables have a garage ranging in size from 308 to 728 square feet of building area. The comparables have sites ranging in size from 10,018 to 17,859 square feet of land area. These properties sold from December 2014 to December 2016 for prices ranging from \$85,500 to \$150,000 or from \$80.97 to \$125.00 per square foot of living area, including land. 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. 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 no reduction in the subject's assessment is warranted.

The record contains 12 comparable sales for the Board's consideration. The Board gave less weight to the appellant's comparable sales #2, #3 and #5 which are either located less proximate to the subject property or have a dissimilar dwelling size when compared to the subject. The Board also gave less weight to board of review comparable sales #1 and #2 that have superior basement foundations, along with board of review comparable #3 that lacks a garage unlike the subject.

The Board finds the best evidence of market value to be the appellant's comparables #1 and #4, along with board of review comparables #4 through #7. These six comparables are most similar to the subject in location, dwelling size, design, age and most features. These comparables sold

from December 2014 to December 2016 for prices ranging from \$30,000 to \$140,000 or from \$23.29 to \$117.06 per square foot of living area, including land. The subject's assessment reflects a market value of \$90,583 or \$80.88 per square foot of living area, including land, which falls within the range of the best comparable sales in this record. After considering adjustments to the comparable sales for differences when compared to the subject, the Board finds no reduction in the subject's estimated market value as reflected by its assessment 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.

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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

Victoria Desalvo, 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