



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

APPELLANT: Victoria Desalvo  
DOCKET NO.: 16-01137.001-R-1  
PARCEL NO.: 30-07-17-406-011-0000

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:** \$5,603  
**IMPR.:** \$20,642  
**TOTAL:** \$26,245

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 1.5-story dwelling of frame exterior construction containing 984 square feet of living area. The dwelling was constructed in 1920. The home features an unfinished basement, central air conditioning and a 240-square foot garage. The property is located in Joliet, Joliet Township, Will County, Illinois.

The appellant submitted evidence before the Property Tax Appeal Board claiming overvaluation as the basis of the appeal. In support of this argument, the appellant submitted evidence in Section IV – Recent Sale Data of the Residential Appeal petition disclosing the subject property was purchased from “OOR” on October 22, 2014 for a price of \$45,000. The appellant indicated that the sale was not a transfer between family or related corporations, that the property was sold by the owner, it was advertised for sale and that the buyer did not assume the seller’s mortgage. The appellant also submitted a settlement statement reflecting the financial transaction of the subject sale along with Real Estate Transfer Declaration (PTAX-203) Form. In addition, the

appellant's attorney submitted a brief contending that a recent sale which meets the criteria of an arm's-length sale always outweighs comparable sales.

The appellant also submitted information on seven comparable sales located within .85 of a mile from the subject property and purportedly within the same neighborhood as the subject property.<sup>1</sup> The comparables are described as 1.5-story dwellings ranging in size from 864 to 1,122 square feet of living area. The dwellings were constructed from 1910 to 1935. Each comparable has a basement with one having a partial crawl space. Four comparables have central air conditioning and five comparables have a garage ranging in size from 252 to 520 square feet of building area. The comparables sold from April 2015 to March 2016 for prices ranging from \$24,334 to \$50,000 or from \$28.16 to \$45.79 per square foot of living area including land. Based on this evidence, the appellant requested a reduction in the subject's total assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$26,245. The subject's assessment reflects a market value of \$78,909 or \$80.19 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 information on three comparable sales located within the same neighborhood as the subject property. The comparables are described as 1.5-story dwellings of frame exterior construction ranging in size from 936 to 1,248 square feet of living area. The dwellings were constructed from 1915 to 1956. The dwellings feature an unfinished basement and a garage ranging in size from 240 to 576 square feet of building area. The comparables sold from March 2015 to January 2016 for prices ranging from \$98,000 to \$117,500 or from \$80.13 to \$125.53 per square foot of living area including land. The board of review also submitted property record cards for the subject and their four comparables in addition to a brief critiquing appellant's comparables. Based on this evidence, the board of review requested confirmation of the subject's assessment.

In rebuttal, the appellant's attorney argued that the distance of the comparables is more important than the neighborhood in which the comparables are located. Moreover, the appellant's attorney argued that the Property Tax Appeal Board should adopt a "more accurate fair market value determination" that considers a median sale price taking into account the most similar comparables, rather than a simplistic system of developing a range of sale prices per square foot of living area.

### **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

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<sup>1</sup> The appellant did not disclose the neighborhood in which the subject property and the comparables are located. The board of review contended that four of appellant's seven comparables are located outside of the subject's township.

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 argument 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." 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 "more accurate" means to determine market value.

The appellant also contends that "[w]hen an appeal is based solely on the recent sale of the subject property and not also comparable sales, comparable sales are irrelevant and must be given NO weight." (Emphasis original). The Board finds that this legal conclusion is unsupported by statutory and case law. Parenthetically, contrary to the appellant's contention, the appellant submitted seven comparable sales in addition to the recent sale information.

In determining the fair market value of the subject property, the Board looks to the evidence presented by the parties. Real property in Illinois must be assessed at its fair cash value, which can only be estimated absent any compulsion on either party. Illinois law requires that all real property be valued at its fair cash value, estimated at the price it would bring at a fair voluntary sale where the owner is ready, willing, and able to sell but not compelled to do so, and the buyer is likewise ready, willing, and able to buy, but is not forced to do so. Board of Educ. of Meridian Community Unit School Dist. No. 223 v. Illinois Property Tax Appeal Board, 961 N.E.2d 794, 802, 356 Ill.Dec. 405, 413 (2d Dist. 2011) (citing Chrysler Corp. v. Illinois Property Tax Appeal Board, 69 Ill.App.3d 207, 211, 387 N.E.2d 351 (2d Dist. 1979)).

Based on appellant's admission, the appellant's recent sale is found to be a compulsory sale as it was bank-owned real estate and sold following a foreclosure. The Board is statutorily required to consider the compulsory sale of the subject property and give it proper weight based on the available evidence in the record. *See* 35 ILCS 200/16-183. In considering the compulsory sale of the subject property, the Board looks to both the appellant's evidence and the board of review's comparables.

The Board finds the subject's sale has the elements of an arm's-length transaction. The buyer and seller were not related, the subject property was exposed to the open market and the sale was between a willing buyer and a willing seller. However, the property sold in October 2014 which is remote in time when compared to the subject's January 1, 2016 assessment date and thus less indicative of market value. Moreover, the PTAX-203 Form indicates that the sale was by a government agency following a foreclosure, which calls into question whether the purchase price

is reflective of fair cash value as of January 1, 2016. Consequently, the Board gave little weight to the sale of the subject property.

The parties also submitted for the Board's consideration information regarding eleven comparable sales with various degree of similarity to the subject. The Board gave less weight to appellant's comparables #1, #2, #5 and #7 due to being outside of the subject's neighborhood as evidenced by the said comparables' property identification numbers. The Board gave less weight to appellant's comparables #3 due to it being an outlier, and comparable #6 due to it lacking a garage which is inferior to the subject. The Board also gave less weight to board of review comparables #2 and #4 due to their newer construction when compared to the subject property.

The Board finds that the best evidence of market value to be appellant's comparable sale #4 along with board of review comparable sales #1 and #4. These three comparable sales are most similar to the subject in location, age, style, size of living area and features. These comparables also sold more proximate in time to the assessment date than did the subject property. These three properties sold for prices ranging from \$46,000 to \$117,500 or from \$42.59 to \$125.53 per square foot of living area, land included. The subject's assessment reflects a market value of \$78,909 or \$80.19 per square foot of living area, land included, which falls within the range established by the most similar comparables in this record.

Based on this analysis, after considering the sale of the subject property and making appropriate adjustments to the most similar comparable sales in this record, the Board finds that the subject's assessment as established by the board of review is supported and, therefore, no reduction in the subject's assessment 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.

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Chairman



\_\_\_\_\_  
Member



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Member

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Member



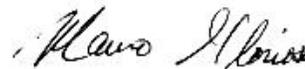
\_\_\_\_\_  
Member

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



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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

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