



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

APPELLANT: Victoria Desalvo
DOCKET NO.: 16-01138.001-R-1
PARCEL NO.: 30-07-13-117-018-0000

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: \$4,265
IMPR.: \$26,809
TOTAL: \$31,074

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 part 1.5-story and part 2-story dwelling of frame exterior construction with 1,540 square feet of living area. The dwelling was constructed in 1900. Features of the home include a full basement and a 308 square foot garage. The property has a 6,534 square foot site and is located in Joliet Township, Will County.

The appellant's appeal is based on overvaluation. In support of this argument the appellant submitted evidence disclosing the subject property was purchased in May 2014 for a price of \$42,000. The appellant completed Section IV—Recent Sale Data of the appeal petition reporting that the subject property was purchased from the owner of record which was Federal National Mortgage Association (Fannie Mae), LLC as reported in the Settlement Statement submitted by the appellant. Also, the parties to the transaction were not related and the property was advertised for sale by the owner through the internet, sign and/or auction. However, the days on market were not disclosed. A copy of the Settlement Statement reflects the purchase price, the

date of sale and depicts real estate commissions were paid. The appellant's attorney also submitted a brief in support of the appeal.

In further support of the overvaluation argument, the appellant submitted information on five comparable sales. The comparables consist of one, 2-story and four, 1.5-story dwellings that were built from 1898 to 1920. The dwellings range in size from 1,248 to 1,680 square feet of living area, but their site sizes were not disclosed. Each comparable has a full or partial basement and a garage ranging in size from 216 to 720 square feet of building area. One comparable has a fireplace. The comparables sold from October 2014 to February 2016 for prices ranging from \$30,000 to \$79,500 or from \$17.92 to \$52.37 per square foot of living area, including land.

Based on the foregoing 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 \$31,074. The subject's assessment reflects a market value of \$93,428 or \$60.67 per square foot of living area, including land, when applying the 2016 three-year average median level of assessment for Will County of 33.26% as determined by the Illinois Department of Revenue.

In response to the appellant's evidence, the board of review submitted a detailed grid analysis of the appellant's comparables. In addition, the board of review argued appellant's comparables are not located in the subject neighborhood and one comparable sold in 2014.

In support of its contention of the correct assessment, the board of review submitted information on three comparable sales located in the same subdivision as the subject. The comparables consist of 1.5 story dwellings of frame or masonry exterior construction that were built from 1929 to 1948. The dwellings range in size from 1,194 to 1,734 square feet of living area and are situated on sites that range in size from 6,969 to 43,560 square feet of land area. Each comparable has a basement and a garage ranging in size from 440 to 780 square feet of building area. One comparable has central air conditioning. The comparables sold from February 2015 to July 2016 for prices ranging from \$72,500 to \$134,000 or from \$60.72 to \$84.73 per square foot of living area, including land. Based on this evidence, the board of review requested confirmation of the subject's assessment.

In written rebuttal, counsel for the appellant noted differences in age and/or dwelling size between the board of review comparables and the subject. Counsel argued that an analysis of raw sales prices per square foot "does not take into account the fundamental concept of using a median sale price/SF to determine market value." Counsel further argued that using a median sale price per square foot "is more accurate and should be standard practice for determining fair market value."

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 counsel'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, 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 evidence of the subject's May 2014 sale price and eight comparable sales to support their respective positions before the Property Tax Appeal Board.

As to the subject's 2014 sale, the Board gave little weight due to the fact the sale did not occur as proximate in time to the assessment date at issue of January 1, 2016.

With respect to the eight comparable sales submitted by the parties, the Board gave less weight to appellant's comparable #2 based on its 2014 sale date that is less proximate in time to the January 1, 2016, assessment date. The Board also gave less weight to board of review comparable #2 for its considerably larger land size when compared to the subject. The Board finds the remaining six comparables are similar to the subject in design, dwelling size and features. However, appellant's comparable #3 sale price appears to be an outlier and received reduced weight. In addition, the appellant's comparables are more similar in age when compared to the subject but are located within different subdivisions over one mile from the subject. The board of review comparables are less similar in age when compared to the subject but are located within the subject's subdivision. These comparables sold from February 2015 to August 2016 for prices ranging from \$55,000 to \$121,000 or from \$36.38 to \$84.73 per square foot of living area, including land. The subject's assessment reflects a market value of \$93,428 or \$60.67 per square foot of living area, including land, which falls within the range established by the best comparable sales in this record. After considering adjustments to the comparable sales for differences to the subject in location and age, the Board finds the subject's estimated market value as reflected by the assessment is supported.

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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