



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

APPELLANT: Jerry Kratzert  
DOCKET NO.: 16-01156.001-R-1  
PARCEL NO.: 07-01-31-303-007-0000

The parties of record before the Property Tax Appeal Board are Jerry Kratzert, 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:** \$26,582  
**IMPR.:** \$83,878  
**TOTAL:** \$110,460

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 two-story dwelling of frame construction that has 2,549 square feet of living area. The dwelling was constructed in 2005 and features a basement with a finished area, central air conditioning, a fireplace and a 791-square foot garage. The property is located in Plainfield, Wheatland Township, Will County, Illinois.

The appellant contends both overvaluation and assessment inequity as the bases of the appeal. In support of the overvaluation claim, the appellant submitted information on eight comparable sales located within .96 of a mile from the subject property. One comparable is located in the subject's neighborhood. The comparables consist of two-story dwellings ranging in size from 2,525 to 2,872 square feet of living area. The dwellings were built from 2000 to 2007. The comparables each feature a basement, central air conditioning, one fireplace and a garage ranging in size from 400 to 908 square feet of building area. The comparables sold from May

2015 to March 2016 for prices ranging from \$209,900 to \$365,000 or from \$83.13 to \$131.83 per square foot of living area, including land.

In support of the inequity claim, the appellant submitted a grid analysis of twelve assessment comparables located in the same neighborhood as the subject. The assessment comparables consist of two-story dwellings ranging in size from 2,697 to 3,072 square feet of living area. The comparables were constructed from 2003 to 2005 and each has a basement. They have improvement assessments ranging from \$90,200 to \$101,529 or from \$32.13 to \$34.49 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 \$122,862. The subject's assessment reflects an estimated market value of \$369,399 or \$144.92 per square foot of living area, including land, when applying Will County's 2016 three-year average median level of assessment of 33.26%. The subject property has an improvement assessment of \$96,280 or \$37.77 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 two-story frame dwellings ranging in size from 2,703 to 3,040 square feet of living area. The dwellings were built from 2003 to 2005. The homes each have a basement with two having a finished area. Other features include central air conditioning, one fireplace and a garage ranging in size from 622 to 894 square feet of building area. The comparable sales occurred from June 2014 to September 2016 for prices ranging from \$364,000 to \$395,000 or from \$119.74 to \$136.15 per square foot of living area, including land.

The board of review also submitted two equity comparables in support of the subject's assessment located within the same neighborhood code as the subject as defined by the local assessor. The two assessment comparables consist of two-story frame dwellings built in 2003 and 2004 and contain 2,819 and 2,881 square feet of living area. The comparables each feature a basement with a finished area, central air conditioning, one fireplace and a garage containing 698 and 803 square feet of building area. The comparables have improvement assessments of \$95,785 and \$98,410 or \$33.25 and \$34.91 per square foot of living area. In addition, the board of review submitted property record cards for the subject and its sales and equity comparables along with a narrative critiquing the appellant's comparables. Based on this evidence, the board of review requested confirmation of the subject's assessment.

In rebuttal, the appellant's counsel contended that the board of review's two assessment comparables support a reduction on a per square foot basis. Furthermore, the board of review's comparable sales occurred too remote in time to reflect market value and/or support a reduction on a per square foot basis.

### **Conclusion of Law**

The appellant contends the market value of the subject property is not accurately reflected in its assessed valuation as one of the bases 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 that the appellant has met this burden of proof.

The parties submitted for the Board's consideration information on twelve comparable sales with various degree of similarity to the subject. The Board gave less weight to appellant's comparable #1 due to it being a sale between related parties as evidenced by the PTAX-203 Form and thus not meeting the requirements for an arm's-length transaction. The Board gave less weight to the remaining sales comparables submitted by the appellant due to being in a different neighborhood/subdivision from the subject. The Board also gave less weight to board of review comparable sales #1 and #3 due to their sale dates in June and August 2014 being too remote in time from the subject's January 1, 2016 assessment date and thus less indicative of market value. The Board finds the comparable sales #2 and #4 submitted by the board of review are most similar to the subject in location, style, age, and features. However, they have dwelling sizes which are larger than the subject. These two most similar properties sold from May 2015 to August 2015 for prices of \$364,000 and \$370,000 or from \$119.74 to \$128.43 per square foot of living area including land. The subject's assessment reflects an estimated market value of \$369,399 or \$144.92 per square foot of living area including land area which is above the range established by the two most similar comparables in this record on a per square foot basis. After making adjustments to the comparables for larger dwelling sizes when compared to the subject, the Board finds the subject's estimated market value as reflected by its assessment is excessive and therefore, a reduction in the subject's assessment is warranted.

The taxpayer also argued assessment inequity as an alternative 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 record contains fourteen assessment comparables submitted by the parties for the Board's consideration. After considering the assessment reduction granted to the subject property based on market value consideration, the Board finds the subject property is equitably assessed. Therefore, no further reduction in the subject's assessment is warranted based on the principles of uniformity.

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

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