



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

APPELLANT: David Hetzler
DOCKET NO.: 16-07073.001-R-1
PARCEL NO.: 21-14-12-308-068-0000

The parties of record before the Property Tax Appeal Board are David Hetzler, the appellant, by attorney Jessica Hill-Magiera 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: \$1,580
IMPR.: \$11,757
TOTAL: \$13,337

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellant timely filed the appeal from a decision of the Property Tax Appeal Board pursuant to section 16-185 of the Property Tax Code (35 ILCS 200/16-185) 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 townhouse of brick and vinyl siding exterior construction with 1,604 square feet of living area. The dwelling was constructed in 1973. Features of the home include a full unfinished basement and central air conditioning. The property has a 3,266 square foot site and is located in University Park, Monee Township, Will County.

The appellant's appeal is based on overvaluation. In support of this argument, the appellant submitted information on eight comparable sales improved with two-story townhomes ranging in size from 1,480 to 1,632 square feet of living area. The dwellings were constructed from 1970 to 1975. Each of the comparables has a full basement and central air conditioning. The comparables are located within .28 of a mile of the subject property. The sales occurred from February 2015 to November 2016 for prices ranging from \$18,950 to \$45,000 or from \$12.80 to

\$28.72 per square foot of living area, including land. Based on this evidence, the appellant requested the subject's assessment be reduced to \$9,934.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$23,714. The subject's assessment reflects a market value of \$71,299 or \$44.45 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 response to the appeal, the board of review submitted a statement from the Monee Township Assessor along with additional data. The assessor contends the appellant's comparable sales #1, #2, #4, #5, #6 and #7 were special warranty deed, Bank REO and Seller/Buyer is a Financial Institution or Government Agency. The board of review submitted a copy of the PTAX-203 Illinois Real Estate Transfer Declaration associated with each of these six sales that disclosed each comparable was advertised for sale.

In support of its contention of the correct assessment, the board of review submitted information on four comparable sales identified by the Monee Township Assessor, two of which are located in the same complex as the subject property. Board of review comparable sale #4 and the appellant's comparable sale #9 are the same property. The comparables were improved with two-story townhomes of brick and vinyl siding exterior construction that had either 1,567 or 1,625 square feet of living area. The dwellings were constructed from 1973 to 1998. Each of the comparables has an unfinished basement and central air conditioning. In addition, two comparables each have one fireplace and a garage containing 406 square feet of building are. The sales occurred from September 2014 to September 2016 for prices ranging from \$45,000 to \$116,500 or from \$28.72 to \$71.69 per square foot of living area, including land. Based on this evidence, the board of review requested confirmation of the subject's assessment.

In rebuttal, the appellant asserted that section 16-183 of the Property Tax Code (35 ILCS 200/16-183) requires the Property Tax Appeal Board to consider compulsory sales as valid comparable sales. The appellant contended that board of review comparable sale #4, which is also the appellant's comparable #9, is an acceptable comparable sale and supports a reduction in the subject's assessment. The appellant also asserted that board of review sale #1 sold in 2014, which is too remote in time to establish market value as of January 1, 2106. In addition, the appellant argued that board of review sales #2 and #3 were located over 3.5 miles from the subject property, the comparables were 26 years newer than the subject dwelling and each has a garage.

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 met this burden of proof and a reduction in the subject's assessment is warranted.

The parties submitted twelve suggested comparable sales for the Board's consideration, including one common comparable utilized by both parties. The Board finds board of review comparable #1 sold in 2014 which is dated and less likely to be indicative of the subject's market value as of the January 1, 2016 assessment date. The Board gave less weight to board of review comparable sales #2 and #3 due to differences from the subject property in location, age and features as each has a fireplace and a garage.

The Board finds the best evidence of market value to be the nine comparables submitted by the appellant, which includes the parties' common comparable. The record showed that six of the appellant's comparables were sold by a bank or a government entity. Section 1-23 of the Code defines compulsory sale as:

"Compulsory sale" means (i) the sale of real estate for less than the amount owed to the mortgage lender or mortgagor, if the lender or mortgagor has agreed to the sale, commonly referred to as a "short sale" and (ii) the first sale of real estate owned by a financial institution as a result of a judgment of foreclosure, transfer pursuant to a deed in lieu of foreclosure, or consent judgment, occurring after the foreclosure proceeding is complete. 35 ILCS 200/1-23.

Section 16-183 of the Code provides that the Property Tax Appeal Board is to consider compulsory sales in determining the correct assessment of a property under appeal stating:

Compulsory sales. The Property Tax Appeal Board shall consider compulsory sales of comparable properties for the purpose of revising and correcting assessments, including those compulsory sales of comparable properties submitted by the taxpayer. 35 ILCS 200/16-183.

Based on these statutes, the Property Tax Appeal Board finds it is appropriate to consider these sales in revising and correcting the subject's assessment.

These nine most similar comparables sold for prices ranging from \$18,950 to \$45,000 or from \$12.80 to \$28.72 per square foot of living area, including land. The subject's assessment reflects a market value of \$71,299 or \$44.45 per square foot of living area, including land, which is greater than the most similar comparable sales contained in the record. After considering adjustments to the comparables for any differences, when compared to the subject, the Board finds the subject's estimated market value as reflected by its assessment is excessive. Therefore, a 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.



Chairman



Member

Member



Member



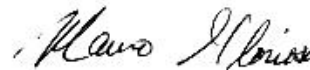
Member

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: April 21, 2020



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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