



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

APPELLANT: David Janzen
DOCKET NO.: 16-07275.001-R-1
PARCEL NO.: 30-07-01-300-012-0000

The parties of record before the Property Tax Appeal Board are David Janzen, 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: \$1,600
IMPR.: \$6,715
TOTAL: \$8,315

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 one-story frame dwelling that has 576 square feet of living area. The dwelling was constructed in 1947. Features include a concrete slab foundation and a 320 square foot garage. The subject has a 6,534 square foot site and is located in Joliet, Joliet Township, Will County.

The appellant's appeal is based on overvaluation. In support of this argument, the appellant submitted information on five comparable sales located within .91 of a mile of the subject property. Four of the comparables have sites ranging in size from 4,356 to 9,583 square feet of land area.¹ The comparables are improved with one-story dwellings, four of which have frame exterior construction. The dwellings were constructed from 1947 to 1958 and range in size from 576 to 972 square feet of living area. Two of the comparables each have a concrete slab

¹ Appellant's attorney failed to provide exterior construction and site sizes of the comparables, which were gleaned from the evidence submitted by the board of review.

foundation, three comparables each feature an unfinished basement, one comparable has central air conditioning, one comparable has a fireplace and each comparable has a garage ranging in size from 220 to 400 square feet of building area. The properties sold from February 2015 to June 2016 for prices ranging from \$18,000 to \$35,000 or from \$24.32 to \$48.61 per square foot of living area, land included. Based on this information, the appellant requested the subject's assessment be reduced to \$6,301.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$16,851. The subject's assessment reflects a market value of \$50,664 or \$87.96 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 Joliet Township Assessor along with additional data. The assessor contends the appellant's comparable #2 sold in September 2017 for \$119.05 per square foot of living area, including land and appellant's comparable #4 is a vacant lot.

In support of its contention of the correct assessment, the board of review submitted information on four comparable sales identified by the Joliet Township Assessor, located in the same neighborhood as the subject property as assigned by the township assessor. Board of review comparable #4 and the appellant's comparable #2 are the same property.² The comparables have sites ranging in size from 5,227 to 22,651 square feet of land area. The comparables are improved with one-story dwellings of frame exterior construction that range in size from 560 to 1,136 square feet of living area. The homes were constructed from 1919 to 1958. The comparables each feature an unfinished basement, one comparable has central air conditioning, one comparable as a fireplace and three comparables each have a garage ranging in size from 280 to 400 square feet of building area. The properties sold from November 2015 to September 2017 for prices ranging from \$44,500 to \$108,000 or from \$79.46 to \$119.05 per square foot of living area, land included.

The appellant's counsel submitted rebuttal comments critiquing the comparable sales provided by the board of review. Counsel argued that board of review comparables #1 and #2 are 25 and 28 years older than the subject with comparable #2 also being 97% larger than the subject; comparable #3 lacks a garage; and the September 2017 sale date of comparable #4 is too remote in time to establish market value as of January 1, 2016. Moreover, board of review comparable #4 is also the appellant's comparable #2 with a sale date February 2015, which is a better indicator of market value as of January 1, 2016. In a rebuttal grid analysis, counsel reiterated the four best comparable sales in the record and contended the subject's assessment should be reduced.

² The parties' common comparable has two reported sales that occurred in February 2015 for a price of \$18,000 and September 2017 for a price of \$80,000.

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 a total of eight comparable sales to support their respective positions before the Property Tax Appeal Board, which includes one common comparable utilized by both parties. The Board has given reduced weight to appellant's comparable #4 and #5 due to differences in dwelling size when compared to the subject. Furthermore, counsel for the appellant did not refute the board of review's claim that the appellant's comparable #4 was a vacant lot. The Board has also given reduced weight to board of review comparables #1, #2 and #4 due to differences in date of sale, age, dwelling size and/or large basement feature.

The Board finds the best evidence of market value to be the appellant's comparable sales #1, #2 and #3, along with board of review comparable sale #3. Although three of these comparables are superior to the subject by having a full basement, they are similar to the subject in location, dwelling size, design and age. Furthermore, comparable #1 submitted by the appellant has a concrete slab foundation and is practically identical to the subject. The properties sold between February 2015 and June 2016 for prices ranging from \$18,000 to \$70,000 or from \$26.79 to \$104.17 per square foot of living area, including land. The subject's assessment reflects a market value of \$50,664 or \$87.96 per square foot of living area, including land, which falls within the range established by the best comparable sales in this record. However, after considering adjustments to the comparables for differences in foundation type when compared to the subject, the board finds a reduction in the subject's 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.



Chairman



Member



Member



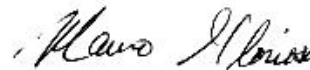
Member

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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