



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

APPELLANT: Murphy Family Trust, Patricia Murphy  
DOCKET NO.: 16-07276.001-R-1  
PARCEL NO.: 30-07-09-112-012-0000

The parties of record before the Property Tax Appeal Board are Murphy Family Trust, Patricia Murphy, 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 **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:** \$7,999  
**IMPR.:** \$32,742  
**TOTAL:** \$40,741

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 part two-story and part one-story multi-family frame dwelling that has 1,796 square feet of living area. The dwelling was constructed in 1900. Features include an unfinished basement. The subject has a 6,490 square foot site and is located in Joliet, Joliet Township, Will County.

The appellant's appeal is a direct appeal based on overvaluation. In support of this argument the appellant submitted information on seven comparable sales located within .70 of a mile of the subject property. The comparables have sites ranging in size from 2,613 to 7,840 square feet of land area.<sup>1</sup> The comparables are improved with part two-story and part one-story dwellings of frame exterior construction that range in size from 1,524 to 1,978 square feet of living area. The

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<sup>1</sup> 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.

homes were constructed from 1885 to 1909. The comparables each feature an unfinished basement and three comparables have central air conditioning. The properties sold from September 2014 to December 2016 for prices ranging from \$10,000 to \$82,500 or from \$5.80 to \$42.53 per square foot of living area, land included. Based on this information, the appellant requested the subject's assessment be reduced.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$40,741. The subject's assessment reflects a market value of \$122,492 or \$68.20 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 only used one comparable that was in the same neighborhood as the subject and the remaining six comparables have different markets.

In support of its contention of the correct assessment, the board of review submitted information on four comparable sales located in the same neighborhood as the subject property as assigned by the township assessor. The comparables have sites ranging in size from 3,920 to 10,149 square feet of land area. The comparables are improved with one, two-story and three, part two-story and part one-story dwellings of frame or masonry exterior construction that range in size from 1,572 to 2,192 square feet of living area. The homes were constructed from 1904 to 1925. The comparables each feature an unfinished basement, three comparables have central air conditioning, one comparable as a fireplace and three comparables each have a garage ranging in size from 522 to 648 square feet of building area. The properties sold from July 2015 to March 2017 for prices ranging from \$119,000 to \$200,000 or from \$71.51 to \$104.33 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. In a rebuttal grid analysis, counsel reiterated the eight best comparable sales in the record, which includes the seven comparables submitted by the appellant, along with board of review comparable #2 and contended the subject's assessment should be reduced.

### **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.

The record contains eleven suggested comparable sales for the Board's consideration. The Board gave less weight to the appellant's comparables #4, #5 and #7, along with board of review comparable #1 as their sales occurred in 2014 and 2017 which are less proximate in time to the lien date at issue and less likely to be indicative of the subject's market value as of the January 1,

2016 assessment date. The Board also gave less weight to board of review comparables #1, #3 and #4 which feature a garage dissimilar to the subject.

The Board finds the remaining four comparables submitted by the appellant, along with comparable #2 submitted by the board of review which are close in proximity and similar to the subject in dwelling size, design, age and features. These comparables sold from March 2015 to December 2016 for prices ranging from \$51,000 to \$200,000 or from \$25.78 to \$102.88 per square foot of living area, including land. The subject's assessment reflects an estimated market value of \$122,492 or \$68.20 per square foot of living area including land, which falls within the range established by the best comparable sales in the record. After considering adjustments to the comparables for differences when compared to the subject, the Board finds the subject's estimated market value as reflected by its assessment is supported. 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



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Member



\_\_\_\_\_  
Member

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Member



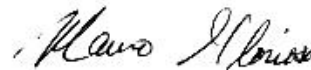
\_\_\_\_\_  
Member

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: February 18, 2020



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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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