



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

APPELLANT: Marc Wallace
DOCKET NO.: 16-07277.001-R-1
PARCEL NO.: 30-07-09-313-019-0000

The parties of record before the Property Tax Appeal Board are Marc Wallace, 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: \$3,146
IMPR.: \$15,533
TOTAL: \$18,679

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 dwelling of frame construction with 1,248 square feet of living area. The dwelling was constructed in 1898. Features of the home include a full unfinished basement and central air conditioning. The property has a 2,178 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 six comparable sales located within .97 of a mile of the subject property. The comparables have sites ranging in size from 2,178 to 6,098 square feet of land area.¹ The comparables are improved with two-story dwellings of frame exterior construction that were constructed from 1894 to 1910 and range in size from 1,088 to 1,408 square feet of living area. Each comparable features an unfinished basement. The properties

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

sold from January to November 2016 for prices ranging from \$20,000 to \$65,000 or from \$18.38 to \$46.16 per square foot of living area, land included. Based on this information, the appellant requested the subject's assessment be reduced to \$13,723.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$32,368. The subject's assessment reflects a market value of \$97,318 or \$77.98 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 comparables should be given little or no weight as they are located in inferior neighborhoods.

In support of its contention of the correct assessment, the board of review submitted information on three comparable sales identified by the Joliet Township Assessor, located in the same neighborhood as the subject property as assigned by the township assessor. The comparables have sites ranging in size from 5,662 to 6,534 square feet of land area. The comparables are improved with two-story dwellings of frame exterior construction that range in size from 1,440 to 1,600 square feet of living area. The homes were constructed from 1902 to 1910. The comparables each feature an unfinished basement, central air conditioning and a garage ranging in size from 400 to 440 square feet of building area. The properties sold from February 2016 to May 2017 for prices ranging from \$118,000 to \$155,000 or from \$81.94 to \$96.88 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 each board of review comparable has a garage unlike the subject; comparable #2 is 28% larger than the subject; and comparable #3 sold in 2017, which is too remote in time to establish market value as of January 1, 2016. In a rebuttal grid analysis, counsel reiterated the six best comparable sales in the record were submitted by the appellant 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 met this burden of proof and a reduction in the subject's assessment is warranted.

The parties submitted a total of nine comparable sales to support their respective positions before the Property Tax Appeal Board. The Board has given reduced weight to the three comparables submitted by the board of review for differences in the garage feature and/or dwelling size. Furthermore, board of review comparable #3 sold in 2017 which is 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 finds the best evidence of market value to be the six comparables submitted by the appellant. Although, each of these comparables lack central air conditioning unlike the subject, they are similar to the subject in location, dwelling size, design and age. The properties sold between January and November 2016 for prices ranging from \$20,000 to \$65,000 or from \$18.38 to \$46.16 per square foot of living area, including land. The subject's assessment reflects a market value of \$97,318 or \$77.98 per square foot of living area, including land, which is greater than the range established by the best comparable sales in this record. After considering adjustments to the comparables for differences 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



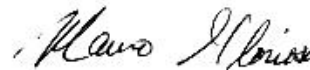
Member

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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