



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

APPELLANT: Trinidad Diaz
DOCKET NO.: 16-07278.001-R-1
PARCEL NO.: 30-07-10-403-014-0000

The parties of record before the Property Tax Appeal Board are Trinidad Diaz, 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: \$4,906
IMPR.: \$20,372
TOTAL: \$25,278

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 frame dwelling that has 3,040 square feet of living area. The dwelling was constructed in 1896. Features include a full unfinished basement and a 792 square foot garage. The subject has a 6,142 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 six comparable sales located within .88 of a mile of the subject property. The comparables have sites ranging in size from 4,356 to 13,068 square feet of land area.¹ The comparables are improved with two-story dwellings of frame exterior construction that were constructed from 1877 to 1918 and range in size from 2,464 to 3,162 square feet of

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.

living area.² Each comparable features an unfinished basement, one comparable has central air conditioning and each comparable has a garage ranging in size from 324 to 675 square feet of building area. The properties sold from March 2015 to June 2016 for prices ranging from \$35,000 to \$95,000 or from \$13.02 to \$38.56 per square foot of living area, land included.³ 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 \$46,446. The subject's assessment reflects a market value of \$139,645 or \$45.94 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 #3, #4 and #5 have had roofing replaced, windows replaced or have been remodeled which occurred after the sale dates.

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 less than a mile from the subject property, with one being in the same subdivision as the subject. The comparables have sites ranging in size from 4,356 to 7,840 square feet of land area. The comparables are improved with two-story dwellings of masonry exterior construction that range in size from 3,344 to 5,184 square feet of living area. The homes were constructed in either 1900 or 1925. The comparables each feature an unfinished basement and two comparables each have garage containing 216 or 324 square feet of building area. The properties sold from April 2015 to May 2017 for prices ranging from \$148,900 to \$170,000 or from \$32.79 to \$49.34 per square foot of living area, land included.

The appellant's counsel submitted rebuttal critiquing the comparable sales provided by the board of review. Counsel argued that board of review comparables #1 and #3 are 22% and 71% larger than the subject; and comparable #2 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 four 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

² The parties differ as to the dwelling size of the appellant's comparable #4. The Board finds the best evidence of size was presented by the board of review located in the property record card which contained a schematic diagram and the calculations of the dwelling size.

³ The appellant's comparable #3 was reported to have sold twice, once in March of 2015 for a price of \$49,000 and again in June 2017 for a price of \$33,000. The Board finds the June 2017 sale 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.

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 gave reduced weight to the appellant's comparables #3, #4 and #5 due to the fact that the evidence disclosed that building permits were issued following the purchases indicating that the dwellings were renovated or rehabilitated in part, which suggests the sale prices reflect the properties poor condition at the time of sale. The Board also gave reduced weight to the comparables #1 and #3 submitted by the board of review for differences in dwelling size when compared to the subject. The Board finds board of review comparable #2 sold in May 2017, 17 months subsequent to the January 1, 2016 assessment date and less likely to be indicative of the subject's market value.

The Board finds the best evidence of market value to be comparables #1, #2 and #6 submitted by the appellant. These comparables are similar to the subject in location, dwelling size, design, age and features. The properties sold between March 2015 to June 2016 for prices ranging from \$35,000 to \$95,000 or from \$13.02 to \$38.56 per square foot of living area, including land. The subject's assessment reflects a market value of \$139,645 or \$45.94 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



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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