



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

APPELLANT: Karen and Donald Hohbach
DOCKET NO.: 16-07540.001-R-1
PARCEL NO.: 21-14-02-209-011-0000

The parties of record before the Property Tax Appeal Board are Karen and Donald Hohbach, the appellants, by Jessica Hill-Magiera, Attorney at Law 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: \$5,684
IMPR.: \$15,725
TOTAL: \$21,409

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellants 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, single-family dwelling with 936 square feet of living area. The dwelling was constructed in 1957. Features of the home include a concrete slab foundation and a 320-square foot garage. The property has a 7,047-square foot site and is located in Park Forest, Monee Township, Will County.

The appellants contend overvaluation as the basis of the appeal.¹ In support of this argument, the appellant submitted information on ten comparable sales located within .43 of a mile of the

¹ The Board acknowledges that the appellants base their appeal in part on “contention of law” and have requested a “Direct Appeal” to the Property Tax Appeal Board based on prior decision of the Board lowering the subject’s assessment pursuant to 35 ILCS 200/16-185. As the appellants have not requested a “rollover” (the subject property is not claimed to be owner-occupied) and, as the board of review has not contested jurisdiction, the Board will not address these issues in its analysis or decision.

subject. The properties are improved with one-story, single-family dwellings that were built from 1953 to 1957, and each contain 1,092 square feet of living area. The comparables each feature a concrete slab foundation and a garage ranging in size from 280 to 484 square feet of building area. Five dwellings have central air conditioning. The comparables sold from May 2015 to December 2016 for prices ranging from \$7,500 to \$40,500 or from \$6.87 to \$37.09 per square foot of living area, including land. Based on this evidence, the appellants requested a reduction in the subject's total assessment to \$7,299 which would reflect an approximate market value of \$21,899 or \$23.40 per square foot of living area, including land, at the statutory level of assessment of 33.33%.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$21,409. The subject's assessment reflects a market value of approximately \$64,369 or \$68.77 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 support of its contention of the correct assessment, the board of review submitted information on four comparable sales located within the same Oak Park Forest neighborhood as the subject property. The properties are improved with one-story, single-family dwellings of frame construction situated on sites containing from 7,011 to 7,441 square feet of land area. The homes were built from 1952 to 1955, each built on a concrete slab foundation and each containing 1,092 square feet of living area. Three properties each have a garage containing either 280 or 352 square feet of building area. The comparables sold from February 2015 to August 2016 for prices ranging from \$56,000 to \$82,500 or from \$51.28 to \$75.55 per square foot of living area, including land.

In addition, the board of review submitted a narrative brief prepared by the Monee Township Assessor arguing that seven of the appellants' comparable sales are Bank REO (real estate owned) properties and therefore not reflective of fair market value. In its brief, the board of review also contended that the subject property was the subject matter of an appeal before the Property Tax Appeal Board the prior year under Docket Number 15-06718.001-R-1. In that appeal the Property Tax Appeal Board rendered a decision lowering the total assessment of the subject property to \$17,117 based on the evidence submitted by the parties; one year later, the appellants requested an assessment reduction to \$7,299. Finally, the board of review submitted a copy of the prior decision by the Property Tax Appeal Board, property record cards for the subject as well as its own comparables, and Illinois Real Estate Transfer Declarations (PTAX-203) forms for appellants' comparables that were REO properties.

Based on the foregoing evidence and argument, the board of review requested confirmation of the subject's estimated market value as reflected by its assessment.

Conclusion of Law

The appellants contend 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 appellants did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The parties submitted a total of fourteen comparable sales to support their respective positions before the Property Tax Appeal Board. The board of review contends that seven comparable sales submitted by the appellants were Bank REO properties sold following court-ordered foreclosures and, therefore, do not accurately reflect market value. However, the Illinois General Assembly has provided very clear guidance for the Board with regard to compulsory sales. Section 16-183 of the Illinois Property Tax Code states as follows:

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. Therefore, the Property Tax Appeal Board is statutorily required to consider the compulsory sales of comparable properties which were submitted by the appellants and give them appropriate weight, taking into consideration the entirety of the evidence submitted by both parties.

The Board finds the best evidence of market value to be the board of review comparable sales #2, #3 and #4, along with appellants' comparable #9. These comparables were most similar to the subject in design, age, size and features; also, they each appear to have all the elements of arm's length transactions, even though appellants sale #9 is an REO property. These most similar comparables sold from February 2015 to December 2016 for prices ranging from \$40,500 to \$82,500 or from \$37.09 to \$75.55 per square foot of living area, including land. The subject's assessment reflects an approximate market value of \$64,369 or \$68.77 per square foot of living area, including land, which is within the range established by the best comparable sales in this record.

The Board gave less weight to appellants' comparables #1 and #6 based on these properties not being advertised for sale and, therefore, not meeting all the elements of an arm's-length transaction. The Board also gave less weight to appellants' comparables #2, #4, #5, #6, #7 and #8 as these properties each have central air conditioning, unlike the subject. The Board finds that appellants' comparable #10 is an outlier based on its sale price of \$7,500. Finally, the Board gave less weight to board of review comparable #1 as this property lacks a garage, unlike the subject's 280-square foot garage.

The Board gave due weight to appellant's comparable sales #3 which was an REO property, however, this property sold for \$21,200 or \$19.41 per square foot of living area, including land, which is significantly below the range established by the best non-compulsory comparable sales submitted by the board of review which sold from \$75,000 to \$82,500 or from \$68.68 to \$75.55 per square foot of living area, including land. This price differential suggests that appellants' sales #3 is not reflective of fair cash value as of the assessment date. Based on this evidence, the Board finds a reduction in the subject's assessment is not 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



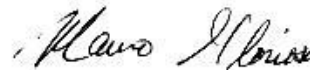
Member

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: May 26, 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

State of Illinois
Property Tax Appeal Board
William G. Stratton Building, Room 402
401 South Spring Street
Springfield, IL 62706-4001

APPELLANT

Karen Hohbach, by attorney:
Jessica Hill-Magiera
Attorney at Law
790 Harvest Drive
Lake Zurich, IL 60047

COUNTY

Will County Board of Review
Will County Office Building
302 N. Chicago Street
Joliet, IL 60432