



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

APPELLANT: Agnieszka Olpinska
DOCKET NO.: 16-07581.001-R-1
PARCEL NO.: 30-07-15-222-006-0000

The parties of record before the Property Tax Appeal Board are Agnieszka Olpinska, the appellant, 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 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: \$4,586
IMPR.: \$22,078
TOTAL: \$26,664

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellant timely filed the appeal from a 2015 Final Administrative 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 multi-family dwelling of frame construction with 2,248 square feet of living area. The dwelling was constructed in 1905. The property features two-units and a full unfinished basement. The property has a 7,840 square foot site and is located in Joliet, Will Township, Lake County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on six comparable sales located from .42 of a mile to 1.05 miles from the subject. The comparables are described as two-story dwellings ranging in size from 1,872 to 2,526 square feet of living area. The dwellings were constructed from 1885 to 1904. All comparables have full basements and one comparable has central air conditioning. The sales occurred from March 2015 to October 2016 for prices ranging from \$10,900 to \$49,000 or from

\$4.39 to \$23.18 per square foot of living area, including land. Based on this evidence, the appellant requested a reduction in the subject's assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$30,289. The subject's assessment reflects a market value of \$90,931 or \$40.45 per square foot of living area, land included, when using the 2016 three-year average median level of assessment for Will County of 33.31% as determined by the Illinois Department of Revenue.

In response to the appeal, the board of review submitted a memorandum from the Joliet Township Assessor who argued only two of the six comparables submitted by the appellant are located in the subject neighborhood. The assessor also submitted a detailed grid analysis of the appellant's comparables that disclosed comparable #1 is a four-unit multi-family dwelling, comparable #2 is single-family dwelling and comparables #3 through #6 are two-unit multi-family dwellings.

In support of its contention of the correct assessment the board of review submitted information on three comparable sales identified by the township assessor. The comparables are located within the same subdivision as the subject and are described as two-story dwellings of frame construction ranging in size from 2,200 to 2,304 square feet of living area. The dwellings were built from 1898 to 1915. Comparables #1 and #2 are single-family dwellings and comparable #3 is two-unit multi-family dwelling. The comparables have full unfinished basements, two comparables have central air conditioning and two comparables each have a garage with either 576 or 792 square feet of building area. These properties have sites of 6,969 or 7,405 square feet of land area. The sales occurred from February to December 2016 for prices ranging from \$89,000 to \$147,500 or from \$40.45 to \$64.69 per square foot of living area, including land. Based on this evidence, the board of review requested no change to the subject's assessment.

In rebuttal, the appellant's counsel argued board of review comparable sales #2 and #3 are not comparable to the subject due to their superior garage feature when compared to the subject and comparable #1 is an acceptable sale.

Conclusion of Law

The appellant contends the market value of the subject property is not accurately reflected in its assessed valuation as the basis of the appeal. 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.

The Board finds the parties also submitted nine comparable sales to support their respective positions. The Board gave less weight to the appellant's comparables #2, #3, #5 and #6 as they are located outside of the subject neighborhood. The Board also gave less weight to appellant's comparable #1 along with board of review comparables #1 and #2 as they are dissimilar single-family or four-unit dwellings when compared to the subject's two-unit dwelling.

The Board finds the best evidence of market value to be the appellant's comparable #4 and board of review comparables #3 as both are similar two-unit dwellings located in the subject neighborhood. Both comparables are similar to the subject in design, dwelling size and features, although board of review comparable #3 has a superior garage feature and central air conditioning. These comparables sold in July and December 2016 for prices of \$21,000 and \$89,000 or for \$10.14 and \$40.45 per square foot of living area, including land. The subject's assessment reflects an estimated market value of \$90,931 or \$40.45 per square foot of living area, including land, which is supported on per square foot basis by the best comparable sales in the record. However, after considering adjustments to the comparables for differences including superior features such as garage and central air conditioning when compared to the subject, the Board finds the subject's estimated market value as reflected by its assessment is excessive. Therefore, a 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.



Chairman



Member



Member



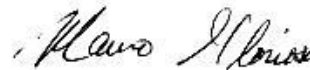
Member

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: 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

Agnieszka Olpinska, 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