



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

APPELLANT: Nicole Kowalczyk
DOCKET NO.: 16-07582.001-R-1
PARCEL NO.: 30-07-15-116-016-0000

The parties of record before the Property Tax Appeal Board are Nicole Kowalczyk, 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: \$3,359
IMPR.: \$23,513
TOTAL: \$26,872

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) in order to challenge 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 masonry exterior construction. The dwelling was built in 1922 and contains 2,938 square feet of living area. Features include a full, unfinished basement and a 360 square foot garage. The subject is situated on a 5,662 square foot site in Joliet, Joliet Township, Will County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument, the appellant submitted information on five comparable properties located within .59 of a mile from the subject. The comparables are described as two-story dwellings built from 1877 to 1930. The dwellings range in size from 2,376 to 3,162 square feet of living area. The comparables feature full basements; one comparable has central air conditioning; and each comparable has a garage ranging in size from 324 to 675 square feet of building area. No information was provided on exterior construction, site sizes or basement finish, if any. The comparables sold from May 2015

to June 2016 for prices ranging from \$35,000 to \$80,000 or from \$13.02 to \$32.47 per square foot of living area, including land.

Based on this evidence, the appellant requested the total assessment be reduced to \$18,581 or a market value of approximately \$55,749 or \$18.98 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 \$41,753. The subject's assessment reflects a market value of \$125,535 or \$42.73 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 appellant's evidence, the board of review submitted a memorandum and data gathered by the Joliet Township Assessor's Office. The assessor noted that appellant's comparable sale #4 had its assessment reduced to \$1 "because of the condition." The assessor also reiterated the appellant's five comparables reporting the parcels range in size from 4,356 to 13,068 square feet of land area; have dwellings of either frame or masonry exterior construction; and have unfinished basements.

In support of its contention of the correct assessment, the board of review submitted information on three comparable sales located in the same neighborhood as the subject property. The comparable parcels contain either 6,969 or 7,405 square feet of land area and have been improved with two-story frame dwellings with full unfinished basements. Two of the dwellings feature central air conditioning and two of the comparables have garages of either 576 or 792 square feet of building area. The comparables sold between February and 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 the foregoing evidence, the board of review requested confirmation of the subject's assessment.

In written rebuttal, counsel for the appellant argued none of the board of review comparables are similar to the subject due to their smaller dwelling sizes. Next the appellant asserted appellant's comparables #1 and #3 were the best suitable comparables in the record and should result in a reduction of the subject's estimated market value as reflected by its assessment.

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 eight comparable sales to support their respective positions before the Property Tax Appeal Board. The Board has given reduced weight to appellant's comparable #4 due to condition issues which were not refuted by the appellant in rebuttal. The Board has given reduced weight to appellant's comparable #5 as this sale price appears to be an outlier as compared to the other sales in the record of similar properties which are all located in relatively close proximity to the subject. The Board also gave less weight to board of review comparables #1 and #3 based on their smaller dwelling sizes and/or air conditioning feature which is not an amenity of the subject property.

The Board finds the best evidence of market value to be appellant's comparable sales #1, #2 and #3 along with board of review comparable sale #2. These comparables were similar to the subject in location, age, size and/or most features. These most similar comparables sold between September 2015 and October 2016 for prices ranging from \$41,100 to \$110,500 or from \$14.53 to \$47.96 per square foot of living area, including land. The subject's assessment reflects a market value of \$125,535 or \$42.73 per square foot of living area, including land, which is above the range established by the best comparable sales in this record in terms of overall value and within the range on a per-square-foot basis. After giving due consideration to adjustments necessary for differences in dwelling size and other characteristics when comparing the best comparables 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



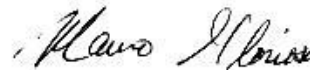
Member

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: 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

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