



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

APPELLANT: Eugene Carter Gerretse  
DOCKET NO.: 16-07674.001-R-1  
PARCEL NO.: 19-09-07-303-046-1001

The parties of record before the Property Tax Appeal Board are Eugene Carter Gerretse, the appellant, by attorney 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:** \$515  
**IMPR.:** \$19,353  
**TOTAL:** \$19,868

Subject only to the State multiplier as applicable.

**Statement of Jurisdiction**

The appellant timely filed the appeal from a 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 residential condominium unit with 1,025 square feet of living area. The unit is in a building of frame and brick construction that was built in 1975. The property is in Mokena, Frankfort Township, Will County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument, the appellant submitted information on three comparable sales improved with residential condominium units that range in size from 922 to 986 square feet of living area. The condominiums were built from 1971 to 1980. Comparable #2 is located in the subject's condominium building and comparables #1 and #3 are located within .06 of a mile of the subject property. The sales of the comparables occurred from July 2015 to February 2016 for prices ranging from \$45,000 to \$66,000 or from \$45.64 to \$68.61 per square foot of living area,

including land. Based on this evidence, the appellant requested the subject's assessment be reduced to \$19,868.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$29,220. The subject's assessment reflects a market value of \$87,853 or \$85.71 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 three comparable sales identified by the township assessor that were improved with condominium units that range in size from 1,037 to 1,172 square feet of living area and were each 33 years old. These properties sold from July 2010 to April 2013 for prices ranging from \$51,100 to \$131,000 or from \$49.28 to \$119.74 per square foot of living area, land included.

The board of review submitted a narrative report prepared by the Frankfort Township Assessor which was apparently prepared in relation to another appeal as it critiques three appellant's comparables, none of which were submitted by the appellant in this appeal. The board of review also submitted property record cards for the subject and its three comparables.

In rebuttal, the appellant's counsel argued section 16-183 of the Property Tax Code provides that the Property Tax Appeal Board is to consider compulsory sales. Counsel also argued each sale identified by the assessor should not be considered as the sale dates were not proximate in time to the assessment date at issue. The appellant's counsel also submitted a side-by-side grid analysis of the parties' comparables, as well as a separate grid identifying appellant's highest and lowest sales on a per square foot basis.

### **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 Board finds the best evidence of market value to be the appellant's comparable sales. The comparables were relatively similar to the subject in location, age, size and features. The record does not contain evidence that the appellant's comparables were REO (real estate owned) properties, other than the narrative provided by the board of review which does not address the properties in issue herein. However, as the appellant's counsel has raised the issue of compulsory sales in rebuttal, the Board will address it. Section 1-23 of the Code defines compulsory sale as:

"Compulsory sale" means (i) the sale of real estate for less than the amount owed to the mortgage lender or mortgagor, if the lender or mortgagor has agreed to the sale, commonly referred to as a "short sale" and (ii) the first sale of real estate

owned by a financial institution as a result of a judgment of foreclosure, transfer pursuant to a deed in lieu of foreclosure, or consent judgment, occurring after the foreclosure proceeding is complete. 35 ILCS 200/1-23.

Section 16-183 of the Code provides that the Property Tax Appeal Board is to consider compulsory sales in determining the correct assessment of a property under appeal stating:

Compulsory sales. 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.

Based on these statutes, the Property Tax Appeal Board finds it is appropriate to “consider” the appellant's sales, (assuming arguendo that the appellant’s comparable sales were each compulsory), in revising and correcting the subject's assessment.

Upon a complete analysis, the Board finds the appellant's comparables were similar to the subject property in location, age, size and features. These comparables sold proximate in time to the assessment date at issue for prices ranging from \$45,000 to \$66,000 or from \$45.64 to \$68.61 per square foot of living area. The subject's assessment reflects a market value of \$87,853 or \$85.71 per square foot of living area, land included, which is above the range established by the appellant's comparable sales. Less weight was given the board of review comparables as they sold in 2010 and 2013, not as proximate in time to the assessment date at issue as were the appellant’s comparable sales. Based on this evidence, the Board finds a reduction in the subject's assessment commensurate with the appellant’s request 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.



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Chairman



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Member

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Member



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Member



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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: June 16, 2020



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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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