



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

APPELLANT: Jerry Ramusack
DOCKET NO.: 17-00254.001-R-1
PARCEL NO.: 21-14-01-202-118-1118

The parties of record before the Property Tax Appeal Board are Jerry Ramusack, the appellant, 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: \$1,661
IMPR.: \$3,278
TOTAL: \$4,939

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellant timely filed the appeal from a decision of the Will County Board of Review pursuant to section 16-160 of the Property Tax Code (35 ILCS 200/16-160) challenging the assessment for the 2017 tax year. The Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of the appeal.¹

Findings of Fact

The subject property consists of a one-story condominium unit in a three-story condominium building of frame construction that was built in 1972 and has a concrete slab foundation. The

¹ To clarify the record, the appellant filed a single Residential Appeal petition and addendum which together identified six separate parcel identification numbers (PINs). The appellant, however, only provided a Final Decision from the Will County Board of Review for tax year 2017 concerning parcel number 21-14-01-202-118-1118. Pursuant to provisions of the Property Tax Code and applicable procedural rules, the Property Tax Appeal Board lacks jurisdiction at to any other parcel other than parcel number 21-14-01-202-118-1118. (35 ILCS 200/16-160 & 86 Ill.Admin.Code §1910.30(a)). Furthermore, in order to file assessment appeals before the Property Tax Appeal Board on separate parcels/properties that are not adjacent and do not constitute one large multi-parcel property, individual Residential Appeal petitions must be timely filed for each parcel along with a Final Decision of the board of review for that parcel and supporting evidence.

condominium unit contains 975 square feet of living area.² The property is located in Park Forest, Monee Township, Will County.

The appellant contends both assessment inequity and overvaluation as the bases of the appeal. In support of the inequity argument, the appellant completed the Section V grid analysis with information on four comparable properties. The comparables were each located in close proximity to the subject and consist of condominium units that were identical in age to the subject and each unit contains either 975 or 989 square feet of living area. The comparables each have improvement assessments of \$3,278 or either \$4.99 or \$5.07 per square foot of living area.

In support of the overvaluation argument, the appellant outlined sales data in a brief and provided copies of PTAX-203 Illinois Real Estate Transfer Declarations for four properties located on the same block of Western Avenue like the subject. In the brief, the appellant asserted these units are similar to the subject. The documentation depicts the properties sold between February 2014 and December 2016 for prices ranging from \$7,000 to \$25,000.

In further support of the overvaluation argument, the appellant submitted a copy of an appraisal prepared for the David A. Hetzler Trust of a property located at 23433 S. Western Avenue, Unit A2 with parcel number 21-14-01-202-002-1002. The appraisal of this 953 square foot condominium unit using the sales comparison approach analyzed three sales that occurred between June 2013 and May 2017 for prices ranging from \$11,500 to \$15,000. Under the sales comparison approach to value, the appraiser an estimated market value of \$15,000 for Unit A2. The appraiser also utilized the income approach to value and estimated a market value of \$15,200. In reconciling the two approaches to value, the appraiser opined a market value for Unit A2 of \$15,000 as of January 1, 2017.

Based on this evidence and arguments related to five additional parcels that are not part of this appeal (see Footnote 1), the appellant requested a land assessment of \$1,000 and an improvement assessment of \$3,671 or \$3.77 per square foot of living area for the subject parcel for a total assessment of \$4,671 which would reflect a market value of approximately \$14,014, including land, for parcel 21-14-01-202-118-1118.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$8,333. The subject property has an improvement assessment of \$6,568 or \$6.74 per square foot of living area. The subject's assessment also reflects a market value of \$25,009 or \$25.65 per square foot of living area, land included, when using the 2017 three year average median level of assessment for Will County of 33.32% as determined by the Illinois Department of Revenue.

In response to the appellant's four equity comparables, by letter from the Monee Township Assessor Sandra Heard, it was asserted that each of these comparables received reduced

² The board of review described the subject condominium unit has having a full finished basement in its grid analysis. The board of review also filed a copy of the subject's property record card maintained by the assessing officials which indicates that the condominium building has a concrete slab foundation. On this record, the Property Tax Appeal Board finds that the best evidence of the subject's features was presented in the property record card.

assessments that were initiated by the Supervisor of Assessments and signed by both the respective property owner(s) and the Will County Board of Review. Ms. Heard stated:

The comparables provided by the Appellant are representative of reductions given at Will County by the Supervisor of Assessments and does differ from the reductions given by the BOR for this same neighborhood. Quite frankly, the decisions made at the county level should have resulted in a more equitable outcome than they did in this situation. This is causing an inequity issue to exist in this neighborhood.

In further support of this assertion, the township assessor provided a copy of the stipulation entered in November 2017 concerning 18 properties in the subject's neighborhood; the appellant's four suggested equity comparables are among these 18 properties. Each of the 18 properties was reduced for tax year 2017 to a land assessment of \$1,661 and an improvement assessment of \$3,278 for a total assessment of \$4,939.

In support of its contention of the correct assessment, the board of review through the township assessor submitted information on four equity comparables. The grid analysis depicts the comparables to be one-story condominium units in the subject's condominium development which are similar in age and contain either 975 or 989 square feet of living area, respectively. The grid analysis depicts improvement assessments of either \$10,899 or \$11,003 which is \$11.13 or \$11.18 per square foot of living area. The township assessor further stated that these assessments represent "the same original range for 2017 as the subject(s) prior to SOA and BOR reductions."

Based on the foregoing evidence and arguments, the board of review requested confirmation of the subject's assessment.

In written rebuttal, the appellant asserted the assessment of the subject property at \$8,333 is inequitable when "at least 18 identical units in the same complex were assessed at a lower value of \$4,671 [*sic*], even though all 120 units in the complex which [*sic*] are substantially identical." The appellant also reiterated the contention of the township assessor that there exists an inequity in the subject's condominium complex.

Conclusion of Law

The taxpayer contends assessment inequity as a basis of the appeal. When unequal treatment in the assessment process is the basis of the appeal, the inequity of the assessments must be proved by clear and convincing evidence. 86 Ill.Admin.Code §1910.63(e). Proof of unequal treatment in the assessment process should consist of documentation of the assessments for the assessment year in question of not less than three comparable properties showing the similarity, proximity and lack of distinguishing characteristics of the assessment comparables to the subject property. 86 Ill.Admin.Code §1910.65(b). 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 equity comparables to support their respective positions before the Property Tax Appeal Board and in addition, the board of review provided evidence of

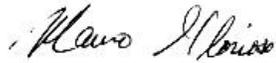
an additional 18 comparable properties that were afforded an assessment reduction to \$4,939 for tax year 2017, four of which were presented as the appellant's four equity comparables.

The Property Tax Appeal Board has given reduced weight to the four equity comparables presented in the board of review's grid analysis as these four properties appear to be outliers given the preponderance of evidence of similar properties in the same condominium development that were afforded reduced assessments for tax year 2017. See Pace Realty Group, Inc. v. Property Tax Appeal Board, 306 Ill.App.3d 718 (2nd Dist. 1999) (the Property Tax Appeal Board "errs as a matter of law when it selects as a comparable a parcel of property which has also received the same contested assessment. Conducting uniformity analysis in such a manner will lead to absurd results and will render the assessment appeal process meaningless.")

The Board finds the best evidence of assessment equity to be the appellant's four comparables and the board of review's 18 comparables that were afforded assessment reductions in tax year 2017 which includes the appellant's equity comparables. On this record, the Board finds these 18 comparable properties had land assessments of \$1,661 and improvement assessments of \$3,278. The subject's land assessment for tax year 2017 is \$1,765 and the subject's improvement assessment for tax year 2017 is \$6,568. These land and improvement assessments of the subject parcel are above the vast majority of the comparable condominium units in the subject's condominium development that are contained within this record and indicates the subject's land and improvement assessments are inequitable by clear and convincing evidence. Therefore, a reductions in the subject's land and improvement assessments are justified.

The appellant also put forth evidence that 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). After an analysis of the market value data and considering the reduction in assessment for lack of assessment uniformity, the Board finds that the subject property is not overvalued and no further reduction in the subject's assessment is warranted on grounds of overvaluation.

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: March 19, 2019



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

Jerry Ramusack
1939 East 170th Place
South Holland, IL 60473

COUNTY

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