



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

APPELLANT: Balvinia Trujillo
DOCKET NO.: 17-01397.001-R-1
PARCEL NO.: 30-07-02-127-012-0000

The parties of record before the Property Tax Appeal Board are Balvinia Trujillo, 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 **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: \$ 2,095
IMPR.: \$30,502
TOTAL: \$32,597

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.

Findings of Fact

The subject property consists of a one-story dwelling of masonry exterior construction with 1,780 square feet of living area. The dwelling was constructed in 1931. Features of the home include a full unfinished basement and a 320 square foot garage. The property has a 7,405 square foot site and is located 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 three comparable sales located from 1.02 to 1.80-miles from the subject property. The comparables consist of one-story dwellings that were built between 1898 and 1925. The homes range in size from 1,314 to 2,076 square feet of living area. Two of the comparables have full basements and one comparable has a part-slab foundation. One comparable has central air conditioning and two comparables each have a fireplace. Each of the properties has a garage ranging in size from 180 to 396 square feet of building area. The comparables sold in September or November 2016 for prices ranging from \$20,000 to \$50,000 or

from \$14.45 to \$34.15 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 \$32,597. The subject's assessment reflects a market value of \$97,830 or \$54.96 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 evidence, the board of review submitted a memorandum and data gathered by the Joliet Township Assessor's Office. In the memorandum, the assessor contends that appellant's comparables #1 and #2 were "invalid" sales as depicted in the PTAX-203 Illinois Real Estate Transfer Declarations that were submitted showing the properties were not advertised prior to the sales. Additionally, the assessor contends that appellant's comparable #3 had a permit obtained in June 2017 for demolition and the improvement was demolished.

In support of its contention of the correct assessment, the board of review submitted information on four comparable sales where comparable #1 is from the subject's neighborhood and the remaining comparable properties are "from contiguous neighborhoods." The comparables consist of one-story dwellings of frame exterior construction that were built between 1900 and 1946. The homes range in size from 1,040 to 1,925 square feet of living area. Two of the comparables have full basements; one comparable has a part-slab foundation; and one comparable has a part crawl-space and part concrete slab foundation. Two comparables have central air conditioning and each comparable has a garage ranging in size from 360 to 625 square feet of building area. The comparables sold between February 2016 and May 2018 for prices ranging from \$93,000 to \$127,000 or from \$65.97 to \$89.42 per square foot of living area, including land. Based on this evidence and argument, the board of review requested confirmation of the subject's 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 did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The parties submitted a total of seven comparable sales to support their respective positions before the Property Tax Appeal Board. The Board has given reduced weight to appellant's comparables #1 and #2 as the documentary evidence indicates the properties were not advertised prior to their respective sales which calls into question the arm's length nature of the transactions. The Board has also given little weight to appellant's comparable #3 which was demolished after the purchase in November 2016.

The Board finds the best evidence of market value to be the board of review comparable sales which have varying degrees of similarity to the subject property. These comparables sold

between February 2016 and May 2018 for prices ranging from \$93,000 to \$127,000 or from \$65.97 to \$89.42 per square foot of living area, including land. The subject's assessment reflects a market value of \$97,830 or \$54.96 per square foot of living area, including land, which is within the range established by the best comparable sales in this record in terms of overall value and below the range on a per-square-foot basis. After considering adjustments to the comparables for differences in age, size and/or foundation, the Board finds a reduction in the subject's assessment is not justified on this record.

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



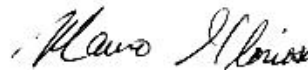
Member

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: April 21, 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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APPELLANT

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