



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

APPELLANT: Carl Cernek  
DOCKET NO.: 17-01401.001-R-1  
PARCEL NO.: 30-07-02-406-055-0000

The parties of record before the Property Tax Appeal Board are Carl Cernek, 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:** \$2,618  
**IMPR.:** \$28,246  
**TOTAL:** \$30,864

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 frame construction containing 1,256-square foot of living area. The dwelling was constructed in 1950 and features a partial, unfinished basement, central air conditioning, and a 294 square foot garage. The property has a 11,325 square foot site and is located in Joliet Township, Will County.

The appellant's appeal is based on overvaluation. In support of this argument, the appellant submitted limited information on five comparable sales.<sup>1</sup> The properties are improved with one-story dwellings situated on sites ranging in size from 4,791 to 10,018 square feet of land area. The dwellings were built from 1925 to 1948 and range in size from 940 to 1,314 square feet of living area. The comparables each have a full or partial, unfinished basement and a garage

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<sup>1</sup> Some details about the appellant's comparables have been supplemented by a grid analysis submitted by the board of review.

ranging in size from 240 to 440 square feet of building area. Three comparables have central air-conditioning. Four comparables each have one fireplace. The properties sold from January 2016 to December 2016 for prices ranging from \$20,000 to \$45,000 or from \$15.22 to \$47.87 per square foot of living area, land included. The appellant requested the total assessment be reduced to \$10,975.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$30,864. The subject's assessment reflects a market value of \$92,629 or \$73.75 per square foot of living area, land included, when using the 2016 three-year average median level of assessment for Will County of 33.32% as determined by the Illinois Department of Revenue.

In support of its contention of the correct assessment, the board of review submitted a grid analysis containing three comparable sales along with a grid analysis of appellant's five comparables. The board of review comparables are all located in the subject's neighborhood. The properties are improved with one-story dwellings of frame or masonry construction situated on sites ranging in size from 10,890 to 146,797 square feet of land area. The dwellings were built from 1919 to 1940 and range in size from 1,136 to 1,316 square feet of living area. Two comparables have a full unfinished basement; one comparable has a partial basement with finished area. Two comparables have central air-conditioning. The comparables each have a detached garage ranging in size from 400 to 768 square feet of building area. Comparable #1 also features a 624 square foot attached garage, as well as a 1,080 square foot pole barn. The properties sold from November 2015 to November 2017 for prices ranging from \$100,000 to \$162,000 or from \$80.65 to \$123.10 per square foot of living area, land included

In support of its argument that appellant's comparable #2 should be excluded from the Board's consideration, the board of review submitted a copy of the PTAX-203 for the property showing that the property was not advertised for sale. The board of review further argued that appellant's other comparables were not located in the same neighborhood as the subject property.

Based on the foregoing 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 eight comparable sales to support their respective positions before the Property Tax Appeal Board. The Board gave less weight to appellant's comparables #1, #2, #3 and #4 as comparable #1 is an older dwelling, comparable #2 is a smaller dwelling and comparables #3 and #4 are located over 1.5 miles from the subject. The board also gave less weight to board of review comparables #1 and #2. Comparable #1 has a 146,797 square foot lot

which is much larger than the subject's 11,325 square foot lot. Further, comparable #1 features a second garage and pole building, dissimilar to the subject. Comparable #2's November 2015 sale is dated and less indicative of market value as of the January 2017 assessment date at issue.

The Board finds the best evidence of market value in the record to be appellant's comparable #5 and board of review comparable #3. These comparables were similar to the subject in design, size, and most features. They sold in January 2016 and November 2017 for \$35,000 and \$100,000 or \$29.17 and \$80.65 per square foot of living area, including land, respectively. The subject's assessment reflects an estimated market value of \$92,629 or \$73.75 per square foot of living area, including land, which is supported by the best comparable sales in this record. After considering adjustments to the comparables for differences when compared to the subject, the Board finds no 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



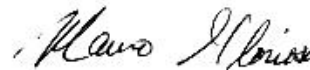
Member

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

State of Illinois  
Property Tax Appeal Board  
William G. Stratton Building, Room 402  
401 South Spring Street  
Springfield, IL 62706-4001

APPELLANT

Carl Cernek, 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