



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

APPELLANT: R. Kowalczyk Roman Development  
DOCKET NO.: 17-01481.001-R-1  
PARCEL NO.: 11-04-35-110-008-0000

The parties of record before the Property Tax Appeal Board are R. Kowalczyk Roman Development, 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:** \$3,378  
**IMPR.:** \$11,265  
**TOTAL:** \$14,643

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 exterior construction with 720 square feet of living area. The dwelling was constructed in 1948. Features of the home include a full unfinished basement, central air conditioning and a garage containing 480 square feet of building area. The property has a 6,950 square foot site and is located in Lockport, Lockport Township, Will County.

The appellant submitted evidence before the Property Tax Appeal Board claiming overvaluation as the basis of the appeal. In support of the overvaluation claim, the appellant submitted a grid analysis containing limited information about five sales comparables located in Lockport. The comparables consist of one-story dwellings ranging in size from 704 to 934 square feet of living area that were built between 1938 and 1952. The appellant reported the comparables feature garages that range in size from 308 to 528 square feet of building area. The appellant did not

report in the grid analysis the distances from the comparables to the subject nor the exterior construction, central air conditioning or site sizes of the comparables. The appellant submitted listing sheets and Property Record Cards for the comparables disclosing they each have central air conditioning, and four of the five comparables have slab foundations with comparable #2 featuring an unfinished basement. The appellant reported the comparables sold from May 2016 to January 2017 for prices ranging from \$23,289 to \$38,500 or from \$24.93 to \$51.47 per square foot of living area including land. Based on this evidence, the appellant requested a reduction in the subject's total assessment to \$11,229, which reflects a market value of \$33,687 or \$46.79 per square foot of living area including land.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$14,643. The subject's assessment reflects a market value of \$43,947 or \$61.04 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.

With respect to the appellant's evidence, the board of review claims the appellant's comparables are foreclosures and sold "as is".

In support of its contention of the correct assessment, the board of review submitted information on four sales comparables. The comparables consist of one-story dwellings of frame exterior construction located "in the same area" as the subject property. The dwellings were built from 1924 to 1951 and contain either 520 or 748 square feet of living area. Two comparables feature full basements, and two have slab foundations. One comparable features a 396 square foot garage and one has a 1,500 square foot pole building. The board of review did not disclose the distances from the comparables to the subject. The board of review submitted Property Record Cards for several properties. The comparables sold from April to September 2016 for prices ranging from \$36,000 to \$115,000 or from \$48.13 to \$153.74 per square foot of living area, including land. Based on this evidence, the board of review requested confirmation of the subject's assessment.

In written rebuttal, counsel for the appellant contends that the board of review comparables are not comparable based on age and/or features.

### **Conclusion of Law**

The appellant contended 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.

The record contains nine comparable sales for the Board's consideration. The Board gives less weight to the appellant's comparables #1, #3, #4 and #5 and to board of review comparables #1 and #3 based on their lack of basements as compared to the subject. The Board gives more weight to appellant's comparable #2 and to board of review comparables #2 and #4. These

comparables are most similar to the subject in design, age, dwelling size, and several features. They sold proximate in time to the subject's assessment date for prices ranging from \$32,000 to \$115,000 or from \$27.46 to \$153.74 per square foot of living area, including land. The subject's assessment reflects an estimated market value of \$43,947 or \$61.04 per square foot of living area including land, which falls within the range established by the best comparable sales in the record. After considering adjustments to the comparables for differences when compared to the subject, the Board finds the subject's estimated market value as reflected by its assessment is supported. Therefore, no reduction in the subject's assessment is warranted.

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



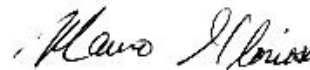
Member

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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