



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

APPELLANT: Bailet Vaughn  
DOCKET NO.: 17-01643.001-R-1  
PARCEL NO.: 21-14-02-207-014-0000

The parties of record before the Property Tax Appeal Board are Bailet Vaughn, 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:** \$5,865  
**IMPR.:** \$23,199  
**TOTAL:** \$29,064

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 1,638 square feet of living area. The dwelling was constructed in 1954. Features of the home include a concrete slab foundation and a 544 square foot garage. The property has a 7,314 square foot site and is located in Park Forest, Monee Township, Will County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument, the appellant submitted a "Property Tax Analysis" of nine comparable sales located within .53 of a mile from the subject property. Neither the name nor professional credentials of the person(s) who prepared the analysis was disclosed. The comparables are comprised of one-story dwellings that range in size from 1,392 to 1,680 square feet of living area. The appellant did not disclose the exterior construction of the dwellings or the site sizes of the comparables. The dwellings were built in either 1954 or 1957. The comparables each have a concrete slab foundation, one comparable has central air conditioning, two comparables have a fireplace and each comparable

has a garage ranging in size from 280 to 600 square feet of building area. The comparables sold from January to November 2016 for prices ranging from \$17,500 to \$85,000 or from \$11.65 to \$51.65 per square foot of living area, land included. Based on this evidence, the appellant requests 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 \$29,064. The subject's assessment reflects a market value of \$87,227 or \$53.25 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 support of its contention of the correct assessment the board of review submitted information on four comparable sales located in the same neighborhood as the subject property. Two comparables were also utilized by the appellant. The comparables are composed of one-story dwellings of frame exterior construction that were built from 1954 to 1957. Each comparable has a concrete slab foundation, three comparables have central air conditioning, two comparables have a fireplace and each comparable has a garage ranging in size from 352 to 520 square feet of building area. The dwellings range in size from 1,452 to 1,764 square feet of living area and are situated on sites ranging in size from 7,195 to 9,376 square feet of land area. The comparables sold from February 2016 to July 2017 for prices ranging from \$75,000 to \$116,000 or from \$51.45 to \$75.72 per square foot of living area land included. Based on this evidence, the board of review requested confirmation of the subject's assessment.

In written rebuttal, the appellant's attorney argued that the board of review comparable sales #1 and #2 are the appellant's comparables #6 and #5, respectively and comparables #3 and #4 are acceptable sales. The appellant also included a new grid analysis with both parties comparables.

### **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 Board finds the best evidence of market value to be the comparable sales submitted by both parties which includes two common comparables. These most similar comparables sold for prices ranging from \$17,500 to \$116,000 or from \$11.65 to \$75.72 per square foot of living area, including land. The subject's assessment reflects a market value of \$87,227 or \$53.25 per square foot of living area, including land, which falls within the range established by the best comparable sales in this 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. Based on this evidence the Board finds a reduction in the subject's assessment is not 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: October 20, 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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