



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

APPELLANT: John Zinsmeister
DOCKET NO.: 17-01645.001-R-1
PARCEL NO.: 21-14-01-105-004-0000

The parties of record before the Property Tax Appeal Board are John Zinsmeister, 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 *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: \$5,917
IMPR.: \$19,247
TOTAL: \$25,164

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 1,092 square feet of living area. The dwelling was constructed in 1954. Features of the home include a concrete slab foundation, central air conditioning and a 440 square foot garage. The property has a 7,821 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 ten comparable sales located in the same neighborhood and within .37 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 contain 1,092 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, eight comparables have central air conditioning and each comparable

has a garage ranging in size from 280 to 493 square feet of building area. The comparables sold from March 2016 to May 2017 for prices ranging from \$16,564 to \$46,450 or from \$15.17 to \$42.54 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 \$26,314. The subject's assessment reflects a market value of \$78,974 or \$72.32 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. 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 and each comparable has a garage ranging in size from 280 to 352 square feet of building area. The dwellings each contain 1,092 square feet of living area and are situated on sites ranging in size from 7,011 to 7,441 square feet of land area. The comparables sold from February 2015 to June 2017 for prices ranging from \$75,000 to \$82,500 or from \$68.68 to \$75.55 per square foot of living area land included. Based on this evidence, the board of review requested confirmation of the subject's assessment.

Under rebuttal, the appellant's attorney argued that the board of review comparable sales #2 and #3 which sold in 2015 are too remote to establish market value as of January 1, 2017 and comparables #1 and #4 are acceptable sales and support a reduction.

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 met this burden of proof and a reduction in the subject's assessment is warranted.

The parties submitted 14 comparable sales for the Board's consideration. The Board gave little weight to the appellant's comparables #9 and #10 as these comparables lack central air conditioning when compared to the subject. The Board gave little weight to the board of review comparables #2 and #3. These sales occurred in February 2015, which are dated and less likely to be indicative of fair market value as of the subject's January 1, 2017 assessment date.

The Board finds the best evidence of market value to be appellant's comparable sales #1 through #8 along with the board of review's comparables #1 and #4. These comparables were more similar when compared to the subject in location, design, age, dwelling size and most features. These most similar comparables sold for prices ranging from \$16,564 to \$76,000 or from \$15.17 to \$69.60 per square foot of living area, including land. The subject's assessment reflects a market value of \$78,974 or \$72.32 per square foot of living area, including land, which falls

above the range established by the most similar 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 not supported. Based on this evidence the Board finds a 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



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



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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