



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

APPELLANT: Angelica Kowalczyk
DOCKET NO.: 17-01683.001-R-1
PARCEL NO.: 30-07-13-305-001-0000

The parties of record before the Property Tax Appeal Board are Angelica Kowalczyk, 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: \$3,939
IMPR.: \$31,512
TOTAL: \$35,451

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 two improvements.¹ Improvement #1 is a 1.5-story dwelling of frame construction with 1,170 square feet of living area which includes an unfinished basement. Improvement #2 is described as a 1-story building of frame construction with 468 square feet of living area and concrete slab foundation. The parties differed as to the living area of the subject property and appellant did not report improvement #2 in her grid analysis.² Both improvements were constructed in 1929. The property record card submitted by the board of review indicates

¹ Information contained in the subject's property record card includes a statement indicating "2 Houses on lot". Gross living area reported appears to reflect only one of the improvements. There is no clarification as to whether the smaller improvement is a habitable structure.

² The subject's property record card, submitted by the board of review, indicates the subject's gross living area to total 1,170 square feet. One of the grid analysis sheets submitted by the board of review provides a total of 1,588 square feet of living area for the 1.5-story and 1.0-story dwellings. This figure differs from the combined total of 1,170 square feet for the 1.5-story plus 468 square feet for the 1.0-story improvement by 50 feet.

there is one full and one half bathrooms contained in the improvements. The property has a 5,227 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 four comparable sales located within 1.46 miles of the subject property. The comparables have sites ranging in size from 3,920 to 28,749 square feet of land area and are improved with 1.5-story dwellings which range in size from 1,116 to 1,257 square feet of living area.³ The homes were built from 1927 to 1948. Each comparable has a full basement and one full bathroom. One comparable has central air conditioning and one comparable has a garage with 437 square feet of building area. The comparables sold from January to December 2016 for prices ranging from \$36,200 to \$49,900 or from \$32.44 to \$39.70 per square foot of living area, land included. Based on this evidence, the appellant requested the subject's assessment be reduced to \$13,971.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$35,451. The subject's assessment reflects a market value of \$106,396 or \$90.94 per square foot of living area, land included, when considering only the main house and 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 a letter, grid analysis and property record cards on the appellant's comparable sales and four comparable sales located in the same neighborhood code as the subject property. The comparables have sites that range in size from 5,662 to 13,939 square feet of land area and are improved with 1.5-story dwellings of frame exterior construction that range in size from 936 to 1,428 square feet of living area. The homes were built from 1905 to 1954. Two of the comparables have a full basement, one has a partial basement and one has a concrete slab foundation. Three of the comparables have central air conditioning and three comparables have a garage ranging in size from 240 to 780 square feet of building area. Three of the comparables have one full bathroom and one comparable has just a half bathroom. The comparables sold from July 2016 to May 2018 for prices ranging from \$113,000 to \$124,500 or from \$84.73 to \$122.86 per square foot of living area, land included.

In a letter, the board of review asserted the subject property has two houses on the lot which the appellant did not disclose with their evidence. The board of review indicated the second house is a 468 square foot 1.0-story dwelling and included a photo of the subject property which shows both improvements. Based on this evidence, the board of review requested the subject's assessment be confirmed.

In a written rebuttal, counsel for the appellant confirmed that the property contains two improvements and stated the appellant utilizes the 1.0-story improvement for storage. Counsel asserted that the appellant considers this improvement to add little, if any, value. Appellant's counsel further asserted that the board of review combined the square footage of both improvements to determine a fair market value for the subject property. Additionally,

³ Site sizes of the appellant's comparable sales were obtained from property record cards submitted by the board of review.

appellant's counsel contended that board of review comparable sales #1 and #4 were not comparable due to presence of a garage and that comparable #3 is not comparable due to a 2018 sale date being too remote in time to establish market value as of the January 1, 2017 assessment date.

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 seven comparables for the Board's consideration. The Board gave reduced weight to the appellant's comparable #1 and board of review comparables #2 and #4 due to significantly larger site sizes when compared to the subject. The Board gave less weight to the appellant's comparable #4 due to distance greater than one mile from the subject. The Board also gave little weight to the board of review comparable #3 due to a 2018 sale date considered too remote in time to be indicative of the subject's market value as of the January 1, 2017 assessment date.

The Board finds the best evidence of market value to be appellant's comparables #2, #3 along with board of review comparable #1 which are more similar in location, dwelling size, basement, age, design and most features. Each of these comparables have inferior one full bathroom compared to the subject's one and one half bathrooms; two of these comparables have central air conditioning which the subject lacks and two of these comparables includes a garage feature. However, none of these comparables has the additional dwelling present in the subject's improvements. These three comparables sold from January 2016 to September 2017 for prices ranging from \$36,200 to \$115,000 or from \$32.44 to \$122.86 per square foot of living area, including land. The subject's assessment reflects a market value of \$106,364 or \$90.91 per square foot of living area, including land, which is within the range established by the best comparable sales in this record. After considering adjustments to the comparables for differences with the subject specifically with respect to central air conditioning, garage, bathroom count and the additional small dwelling used for storage, 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.



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: August 18, 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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