



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

APPELLANT: Mark Girardin
DOCKET NO.: 17-01684.001-R-1
PARCEL NO.: 16-05-01-204-018-0000

The parties of record before the Property Tax Appeal Board are Mark Girardin, 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: \$15,277
IMPR.: \$54,723
TOTAL: \$70,000

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 split-level dwelling of brick and cedar exterior construction with 1,476 square feet of above grade living area. The dwelling was constructed in 1978. Features of the home include an unfinished partial basement, central air conditioning, a fireplace and a 542 square foot attached garage.¹ The property has a 10,884 square foot site and is located in Orland Park, Homer Township, Will County.

The appellant's appeal is based on overvaluation. In support of this argument the appellant submitted evidence disclosing the subject property was purchased on August 30, 2016 for a price of \$165,000. A copy of the settlement statement provided by the appellant disclosed the property was sold by Frederick E. Mandac. The settlement statement disclosed that a real estate commission totaling \$9,900 was paid to Ideal Real Estate. The appellant indicated on the appeal

¹ Property record cards submitted by the board of review provide basement details for the subject and board of review comparables.

form that the transaction was not between family or related corporations and the property was advertised in the multiple listing service.

The appellant also submitted the Multiple Listing Service (MLS) sheet associated with the subject's August 2016 sale. The MLS sheet disclosed in the remarks that a "Short Sale In Progress - Owner will not do any repairs". The property was listed for sale in May 2016 for a price of \$179,900 and a contract was entered on May 11, 2016. Based on this evidence, the appellant requested a reduction in the subject's assessment to reflect the purchase price.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$87,452. The subject's assessment reflects a market value of \$262,461 or \$177.82 per square foot of above grade 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 a letter, grid analysis, PTAX-203 transfer declaration page along with property record cards on three comparable sales located within 0.25 of a mile from the subject property. The comparables have sites that range in size from 9,331 to 13,992 square feet of land area and are improved with split-level dwellings of brick and cedar exterior construction that have 1,476 or 1,660 square feet of above grade living area. The homes were built in 1975 or 1977. Each comparable has an unfinished partial basement, central air conditioning, one fireplace and a garage with 542 square feet of building area. The comparables sold from January 2016 to June 2017 for prices ranging from \$249,900 to \$289,000 or from \$169.31 to \$182.93 per square foot of above grade living area, land included.

A letter from the board of review confirmed the purchase of the subject for \$165,000 in August 2016 as a short sale and asserted that the subject's purchase price was the lowest of split-level homes in the subject's subdivision. The board of review further indicated that the subject property was re-sold in April 2018 for \$322,000. In support of these assertions, the board of review submitted exhibits which include a list of split-level sales in the subject's subdivision, the MLS sheet for the subject's April 2018 sale and the associated PTAX-203 transfer declaration. The MLS listing sheet described the home as being rehabbed in 2017. Based on this evidence, the board of review requested the subject's assessment be confirmed.

In a written rebuttal, the appellant's counsel contended that the subject's sale represented an arm's-length transaction since it was advertised and not between related parties. Counsel further commented that the board of review's comparables should be given no weight as the evidence is neither responsive nor relevant to the basis of the appeal.

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 record disclosed the subject property was purchased by the appellant in August 2016 for \$165,000 or \$111.79 per square foot of living area, land included. The sale was marketed as a short sale, that the parties to the transaction were not related and that the property was listed on the open market. The Board finds the subject's purchase price is significantly below the prices of the sales presented by the board of review nevertheless, the Board finds some weight should be given the sale that closed within approximately four months of the assessment date.

The Board finds the three comparable sales submitted by the board of review are relatively similar to the subject in location, style, construction, features, age and land area. The comparables sold from January 2016 to June 2017 for prices ranging from \$249,900 to \$289,000 or from \$169.31 to \$182.93 per square foot of above grade living area, including land. The subject's assessment reflects a market value of \$262,461 or \$177.82 per square foot of living area, including land, which is within the range established by the three comparable sales in this record but seems high given its August 2016 purchase price. Based on this record, after considering the sale of the subject property and the fact it was rehabbed in 2017 as disclosed by the MLS listing, and the sales provided by the board of review, 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: 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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