



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

APPELLANT: Trinidad Diaz
DOCKET NO.: 17-06706.001-R-1
PARCEL NO.: 30-07-10-403-014-0000

The parties of record before the Property Tax Appeal Board are Trinidad Diaz, 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: \$5,351
IMPR.: \$25,039
TOTAL: \$30,390

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellant timely filed the appeal from a 2016 decision of the Property Tax Appeal Board pursuant to section 16-185 of the Property Tax Code (35 ILCS 200/16-185) in order to challenge 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 two-story frame multi-family dwelling that has 3,040 square feet of living area. The dwelling was constructed in 1896 and is approximately 124 years old. Features include a full unfinished basement and a 792 square foot garage. The subject has a 6,142 square foot site and is located in Joliet, Joliet Township, Will County.

The appellant's appeal is based on overvaluation. In support of this argument, the appellant submitted information on four comparable sales located within .98 of a mile of the subject property and one of which has the same neighborhood code as the subject. The comparables have sites ranging in size from 7,840 to 13,503 square feet of land area.¹ The comparables are improved with two-story dwellings of frame exterior construction that were built from 1877 to 1916 and range in size from 2,696 to 3,162 square feet of living area. Each comparable features

¹ Appellant's attorney failed to provide site sizes and exterior construction of the comparables, which were gleaned from the evidence submitted by the board of review.

a full unfinished basement and each comparable has a garage ranging in size from 324 to 1,558 square feet of building area. The properties sold from May 2016 to December 2017 for prices ranging from \$60,000 to \$95,000 or from \$18.98 to \$32.80 per square foot of living area, land included. Based on this information, the appellant requested the subject's assessment be reduced to \$22,933.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$50,439. The subject's assessment reflects a market value of \$151,378 or \$49.80 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 response to the appeal, the board of review submitted a memorandum from the Joliet Township Assessor along with additional data. The assessor contends that only appellant's comparable #4 is within the same neighborhood as the subject property.

In support of its contention of the correct assessment, the board of review through the township assessor submitted information on three comparable sales located within the same subdivision as the subject. The comparables have sites of either 7,840 or 8,712 square feet of land area. The comparables are improved with two-story dwellings of frame exterior construction that range in size from 1,320 to 1,760 square feet of living area. The homes were built between 1890 and 2003 and range in age from 17 to 130 years old. The comparables each feature an unfinished basement, central air conditioning and a garage of either 480 or 960 square feet of building area. The properties sold from August 2015 to December 2018 for prices ranging from \$109,900 to \$140,000 or from \$73.86 to \$102.94 per square foot of living area, land included. Based this evidence and argument, the board of review requested confirmation of the subject's assessment.

The appellant's counsel submitted rebuttal critiquing the comparable sales provided by the board of review. Counsel argued that board of review comparables #1 and #2 sold on dates too remote to the valuation date of January 1, 2017 to be indicative of the subject's estimated market value. In addition, each of the comparables are 42% to 56% smaller than the subject and comparable #2 is also 107 years newer than the subject dwelling. In a rebuttal grid analysis, counsel reiterated the four best comparable sales in the record were submitted by the appellant and contended the subject's assessment should be reduced. The appellant also requests that the Board use "a consistent statistical method or other transparent and uniform means of calculating" fair market value.

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.

Despite the appellant's argument in rebuttal, the Property Tax Appeal Board has given no weight to the argument for application of a consistent statistical method or other transparent and uniform means of calculating the fair market value of the subject property. Contrary to this argument, the Board's decision must be based upon equity and the weight of the evidence, not upon a simplistic statistical formula of using the median sale price per square foot of living area, including land, of those comparables in the record that are found to be most similar to the subject. (35 ILCS 200/16-185; Chrysler Corp. v. Property Tax Appeal Board, 69 Ill.App.3d 207 (2nd Dist. 1979); Mead v. Board of Review, 143 Ill.App.3d 1088 (2nd Dist. 1986); Ellsworth Grain Co. v. Property Tax Appeal Board, 172 Ill.App.3d 552 (4th Dist. 1988); Willow Hill Grain, Inc. v. Property Tax Appeal Board, 187 Ill.App.3d 9 (5th Dist. 1989)). Based upon the foregoing statutory provision and legal principles, there is no indication that there should be "a consistent statistical method or other transparent and uniform means of calculating" market value on an appeal before the Board.

The parties submitted a total of seven comparable sales to support their respective positions before the Property Tax Appeal Board. The Board has given reduced weight to appellant's comparable #1 as this property is most distant from the subject and is smaller than the subject dwelling. The Board has given reduced weight to each of the board of review comparables. Board of review comparable #2 is significantly newer than the subject property and this comparable along with board of review comparables #1 and #3 each differ significantly in dwelling size when compared to the subject dwelling that contains 3,040 square feet of living area.

On this limited record, the Board finds the best evidence of market value to be appellant's comparable sales #2, #3 and #4 which present varying degrees of similarity to the subject property. These most similar comparables sold between May 2016 and November 2017 for prices of either \$60,000 or \$95,000 or from \$18.98 to \$32.80 per square foot of living area, including land. The subject's assessment reflects a market value of \$151,378 or \$49.80 per square foot of living area, including land, which is above the range established by the best comparable sales in this record both in terms of overall value and on a per-square-foot basis. Based on this evidence and after considering adjustments for differences in these best comparables when compared to the subject, 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: June 8, 2021



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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