



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

APPELLANT: Marc Wallace  
DOCKET NO.: 17-06708.001-R-1  
PARCEL NO.: 30-07-09-313-019-0000

The parties of record before the Property Tax Appeal Board are Marc Wallace, 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:** \$ 3,432  
**IMPR.:** \$13,201  
**TOTAL:** \$16,633

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 dwelling of frame construction with 1,248 square feet of living area. The dwelling was constructed in 1898 and is approximately 122 years old. Features of the home include a full unfinished basement and central air conditioning. The property has a 2,178 square foot site and is located in Joliet, Joliet Township, Will County.

The appellant's appeal is a direct appeal based on overvaluation. In support of this argument, the appellant submitted information on six comparables located from .47 to .97 of a mile from the subject property. The comparables have sites ranging in size from 2,178 to 6,098 square feet of land area.<sup>1</sup> The comparables are improved with two-story dwellings of frame exterior construction that were constructed from 1894 to 1910 and range in size from 1,088 to 1,408 square feet of living area. Each comparable features a full unfinished basement. The properties

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<sup>1</sup> 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.

sold from January to November 2016 for prices ranging from \$20,000 to \$65,000 or from \$18.38 to \$46.16 per square foot of living area, land included. Based on this information, the appellant requested the subject's assessment be reduced to \$13,723.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$35,149. The subject's assessment reflects a market value of \$105,489 or \$84.53 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 the appellant's comparables should be given little or no weight as they are located distant from the subject.

In support of its contention of the correct assessment, the board of review through the township assessor submitted information on four comparable sales located in the same neighborhood as the subject property as assigned by the township assessor. The comparables have sites ranging in size from 5,662 to 7,840 square feet of land area. The comparables are improved with either 1.5-story or 2-story dwellings of frame exterior construction that range in size from 1,170 to 1,440 square feet of living area. The homes were constructed from 1897 to 1909. The comparables each feature an unfinished basement, central air conditioning and a garage ranging in size from 180 to 780 square feet of building area. The properties sold from July 2015 to December 2017 for prices ranging from \$118,000 to \$159,500 or from \$81.94 to \$136.32 per square foot of living area, land included. Based on this evidence and argument, the board of review requested confirmation of the subject's assessment.

The appellant's counsel submitted rebuttal comments critiquing the comparable sales provided by the board of review. Counsel argued that each board of review comparable has a garage unlike the subject; comparable #1 is 15% larger than the subject; comparable #3 sold in 2015, which is too remote in time to establish market value as of January 1, 2017; and comparables #3 and #4 each differ from the subject in story height. In a rebuttal grid analysis, counsel reiterated the six best comparable sales in the record were submitted by the appellant and contended the subject's assessment should be reduced. The appellant further 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 (2<sup>nd</sup> Dist. 1979); Mead v. Board of Review, 143 Ill.App.3d 1088 (2<sup>nd</sup> Dist. 1986); Ellsworth Grain Co. v. Property Tax Appeal Board, 172 Ill.App.3d 552 (4<sup>th</sup> Dist. 1988); Willow Hill Grain, Inc. v. Property Tax Appeal Board, 187 Ill.App.3d 9 (5<sup>th</sup> 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 ten comparable properties to support their respective positions before the Property Tax Appeal Board. The Board has given reduced weight to appellant's comparables #3, #5 and #6 as these properties were the most distant from the subject. The Board has given reduced weight to each of the board of review comparables due to their superior amenity of a garage which is not a feature of the subject and/or differences in story height as compared to the subject two-story dwelling.

On this record, the Board finds the best evidence of market value to be appellant's comparable sales #1, #2 and #4 which are closest in proximity to the subject and present varying degrees of similarity in age, size and foundation. These most similar comparables sold in June or July 2016 for prices ranging from \$43,000 to \$57,500 or from \$31.25 to \$43.56 per square foot of living area, including land. The subject's assessment reflects a market value of \$105,489 or \$84.53 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 to the comparables for differences 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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