



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

APPELLANT: Agnieszka Olpinska
DOCKET NO.: 17-06725.001-R-1
PARCEL NO.: 30-07-15-222-006-0000

The parties of record before the Property Tax Appeal Board are Agnieszka Olpinska, 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: \$5,003
IMPR.: \$24,947
TOTAL: \$29,950

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 multi-family dwelling of frame construction with 2,248 square feet of living area. The dwelling was constructed in 1905. The property features two-units and a full unfinished basement. The property has a 7,840 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 from .42 to .68 of a mile from the subject. The comparables are described as two-story dwellings ranging in size from 2,072 to 2,484 square feet of living area. The dwellings were constructed from 1880 to 1890. Each comparable has a full basement and one comparable has central air conditioning. The sales occurred from July 2016 to November 2017 for prices ranging from \$21,000 to \$62,000 or from \$10.14 to \$26.72 per square foot of living area, including land. Based on this evidence, the

appellant requested a reduction in the subject's assessment to \$9,983 to reflect the median per square foot sales price of the comparables.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$32,901. The subject's assessment reflects a market value of \$98,742 or \$43.92 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 who argued against consideration of the appellant's comparables. Comparables #1 and #4 were sold a "rehabbers" properties; comparable #2 had a remodeling permit issued after the date of purchase; and comparable #3 was an invalid sale which transferred by quit claim deed, was the fulfillment of a contract for deed and had not been advertised. In reiterating the appellant's comparables in a grid analysis, only comparables #2 and #4 are two-unit multi-family dwellings like 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 within the same subdivision as the subject. The comparables are described as two-story dwellings of frame construction ranging in size from 2,078 to 2,304 square feet of living area. The dwellings were built from 1898 to 1915. Comparables #1 and #2 are single-family dwellings and comparables #3 and #4 are each two-unit multi-family dwellings. The comparables have full unfinished basements, two comparables have central air conditioning and two comparables each have a garage with either 576 or 792 square feet of building area. These properties have sites that range from 5,662 to 7,405 square feet of land area. The sales occurred from February 2016 to September 2018 for prices ranging from \$89,000 to \$147,500 or from \$40.45 to \$64.69 per square foot of living area, including land. Based on this evidence, the board of review requested no change to the subject's assessment.

In rebuttal, the appellant's counsel argued board of review comparable sales #2 and #3 are not comparable to the subject due to their superior garage feature when compared to the subject and comparable #4 sold at a date too remote to be indicative of the subject's estimated market value as of January 1, 2017. Comparable #1 was noted as an acceptable sale. In a rebuttal grid analysis, counsel reiterated the best comparable sales in the record were board of review comparable #1 along with the appellant's comparables #1, #2 and #4 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 such as the median sales price of the best comparables.

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 such as the median sales price of the best comparables. 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 eight comparable properties to support their respective positions before the Property Tax Appeal Board. The Board has given reduced weight to appellant's comparables #1 and #3 along with board of review comparables #1 and #2 as each of these dwellings is described in the record as a single-family structure which differs from the subject's two-unit multi-family design.

The Board finds the best evidence of market value to be appellant's comparable sales #2 and #4 along with board of review comparable sales #3 and #4 as each of these are two-story two-unit dwellings like the subject. These most similar comparables sold from July 2016 to September 2018 for prices ranging from \$21,000 to \$90,000 or from \$10.14 to \$43.31 per square foot of living area, including land. The subject's assessment reflects a market value of \$98,742 or \$43.92 per square foot of living area, including land, which is above the range established by the best comparable sales in this record. After considering the rehabilitation of appellant's comparables #2 and #4 after the purchase, the Board finds that board of review comparables #3 and #4 present the best market value evidence of comparable two-unit dwellings in the subject's immediate vicinity. Based on this evidence and after considering adjustments for differences, 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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