



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

APPELLANT: Jose Yopez
DOCKET NO.: 18-02943.001-R-1
PARCEL NO.: 21-14-02-212-010-0000

The parties of record before the Property Tax Appeal Board are Jose Yopez, 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: \$6,122
IMPR.: \$4,797
TOTAL: \$10,919

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 2018 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 one-story dwelling of frame construction with 1,092 square feet of living area. The dwelling was constructed in 1956 and is situated on a concrete slab foundation. The property has a 9,673 square foot site and is located in Park Forest, Monee Township, Will County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument, the appellant submitted a "Property Tax Analysis" of eight comparable sales located in the same neighborhood as the subject property. Neither the name nor professional credentials of the person(s) who prepared the analysis was disclosed. The comparables are comprised of one-story dwellings that range in size from 1,092 to 1,144 square feet of living area. The appellant did not disclose the exterior construction of the dwellings or the site sizes of the comparables. The dwellings were constructed from 1953 to 1956. The comparables each have a concrete slab foundation and four comparables have central air conditioning. The comparables sold from

February 2017 to June 2018 for prices ranging from \$10,000 to \$41,900 or from \$9.16 to \$38.37 per square foot of living area, land included. Based on this evidence, the appellant requests a reduction in the subject's assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$25,101. The subject's assessment reflects a market value of \$75,056 or \$68.73 per square foot of living area, land included, when using the 2018 three year average median level of assessment for Will County of 33.31% as determined by the Illinois Department of Revenue.

In support of the subject's assessment, the board of review submitted a letter from the Monee Township Assessor critiquing the appellant's comparables. The assessor also sent a copies of the PTAX-203 Illinois Real Estate Transfer Declarations for the appellant's sales #4, #5, #6 and #7 disclosing that either the sale was not advertised, or the seller/buyer was a financial institution or government agency. Furthermore, a second copy of the PTAX-203 Illinois Real Estate Transfer Declarations was submitted for the appellant's sale #4 which shows this property re-sold February 2019 for \$48,000.

In support of its contention of the correct assessment the board of review submitted information on four comparable sales located in the same neighborhood as the subject property. The comparables are composed of one-story dwellings of frame exterior construction that were built from 1954 to 1957. Each comparable has a concrete slab foundation, two comparables have central air conditioning and each comparable has a garage. The dwellings each contain 1,092 square feet of living area and are situated on sites ranging in size from 7,111 to 8,666 square feet of land area. The comparables sold from May 2018 to June 2019 for prices ranging from \$75,000 to \$93,900 or from \$68.68 to \$85.99 per square foot of living area, land included. Based on this evidence, the board of review requested that the subject's assessment be confirmed.

In rebuttal, the appellant argued that the board of reviews comparables #1 and #3 are a 2019 sale and too remote in time to establish market value as of January 1, 2018. Furthermore, the board of reviews comparables each have a garage.

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 parties submitted 12 comparable sales for the Board's consideration. The Board gave less weight to the appellant's comparables #4, #5 and #6 along with the board of review comparables. These comparables have larger dwelling size, and/or garages when compared to the subject. Furthermore, the Board gave less weight to board of review's comparables #1 and #3. These sales occurred in May and June 2019, which sold 14 to 15 months after the assessment date and

less likely to be indicative of fair market value as of the subject's January 1, 2018 assessment date.

The Board finds the best evidence of market value to be appellant's comparable sales #1, #2, #3, #7 and #8. These comparables were more similar when compared to the subject in location, design, age, dwelling size and most features. These most similar comparables sold for prices ranging from \$10,000 \$41,900 or from \$9.16 to \$38.37 per square foot of living area, including land. The subject's assessment reflects a market value of \$75,056 or \$68.73 per square foot of living area, including land, which falls above the range established by the most similar comparable sales in this record. After considering adjustments to the comparables for differences when compared to the subject, the Board finds the subject's estimated market value as reflected by its assessment is not supported. Based on this evidence 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: January 18, 2022



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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