



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

APPELLANT: David Janzen, Vagas Properties
DOCKET NO.: 18-02951.001-R-1
PARCEL NO.: 30-07-01-300-012-0000

The parties of record before the Property Tax Appeal Board are David Janzen, Vagas Properties, the appellant, by attorney Jessica Hill-Magiera 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: \$1,919
IMPR.: \$13,081
TOTAL: \$15,000

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 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 frame dwelling that has 576 square feet of living area. The dwelling was constructed in 1947. Features include a concrete slab foundation and a 320 square foot garage. The subject has a 6,534 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 three comparable sales located between .01 and .67 of a mile from the subject property, with one being located in the subject's neighborhood. The comparables have sites containing 5,227 and 6,534 square feet of land area.¹ The comparables are improved with one-story dwellings of frame or masonry exterior construction ranging in size from 760 to 937

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

square feet of living area that were built in either 1947 or 1950. One comparable features a crawl-space foundation, two comparables each feature a concrete slab foundation. One comparable has a fireplace and each comparable has a garage ranging in size from 220 to 436 square feet of building area. The properties sold from June 2016 to January 2018 for prices ranging from \$25,000 to \$35,000 or from \$37.35 to \$43.40 per square foot of living area, land included. Based on this information, the appellant requested the subject's assessment be reduced to \$8,213.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$20,126. The subject's assessment reflects a market value of \$60,420 or \$104.90 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 response to the appeal, the board of review submitted a statement from the Joliet Township Assessor along with additional data. The assessor contends that only one of the appellant's comparables are located in the subject's neighborhood.

In support of its contention of the correct assessment, the board of review submitted information on three comparable sales identified by the Joliet Township Assessor, located in the same neighborhood as the subject property. The comparables have sites ranging in size from 5,227 to 72,745 square feet of land area. The board of review's grid analysis and property record card differ as to the number of dwellings situated on board of review comparable #1's site. The grid analysis depicts one dwelling and the property record card depicts the site as containing a one-story frame dwelling containing 484 square feet of living area and a part one-story and a part 1.5-story frame dwelling containing 1,196 square feet of living area, two garages containing 624 or 676 square feet of building area and a 342 square foot frame dog kennel. Comparable #1 sold in September 2018 for a price of \$83,000. The remaining two comparables are improved with one-story dwellings of frame exterior construction each containing 672 square feet of living area that were built in 1958. These comparables each feature a full unfinished basement and one comparable has a garage containing 280 square feet of building area. These properties sold in either October 2016 or September 2017 for prices of \$70,000 and \$80,000 or for \$104.17 and \$119.05 per square foot of living area, land included. Based on this evidence, the board of review requested that the subject's assessment be confirmed.

The appellant's counsel submitted rebuttal comments critiquing the comparable sales provided by the board of review. Counsel argued that the board of review comparable #1 lacks a garage, comparable #2 has a full basement unlike the subject and comparable #3 sold in 2016 which is too remote in time to establish market value as of the January 1, 2018 assessment date. In addition, comparable #3 differs from the subject as it has a full basement and lacks a garage. In a rebuttal grid analysis, counsel reiterated that the appellant's three comparables are the best comparable sales in the record and contended the subject's assessment should be reduced.

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 a total of six comparable sales to support their respective positions before the Property Tax Appeal Board. The Board has given less weight to board of review comparable #1 due to its significantly larger site containing 72,745 square foot. Furthermore, board of review comparable #1 consists of two dwellings, two garages and a dog kennel, unlike the subject's 6,534 square foot site that contains one dwelling and one garage.

The Board finds the best evidence of market value to be the appellant's comparables, along with board of review comparables #2 and #3. These comparables have varying degrees of similarity when compared to the subject in dwelling size, age and some features. These comparables sold from June 2016 to January 2018 for prices ranging from \$25,000 to \$80,000 or from \$37.35 to \$119.05 per square foot of living area, including land. The Board recognizes that two of the appellant's comparables are located outside of the subject's neighborhood and comparable #1 submitted by the appellant sold in 2016, which is slightly dated, however it has a concrete slab foundation and is practically identical to the subject. The subject is inferior to each of the board of review comparables in that it lacks a basement. The subject's assessment reflects a market value of \$60,420 or \$104.90 including land, which falls within the range established by the best comparable sales in this record. However, after considering adjustments to the comparable sales for differences when compared to the subject, the Board finds a reduction in the subject's estimated market value 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



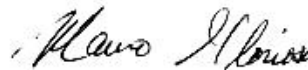
Member

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: April 21, 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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