



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

APPELLANT: Therese Wabi  
DOCKET NO.: 18-02957.001-R-1  
PARCEL NO.: 21-14-02-212-006-0000

The parties of record before the Property Tax Appeal Board are Therese Wabi, 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 **no change** 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:** \$6,020  
**IMPR.:** \$19,490  
**TOTAL:** \$25,510

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 exterior construction with 1,092 square feet of living area. The dwelling was constructed in 1954. Features of the home include a concrete slab foundation, central air conditioning and a 480 square foot garage. The property has a 7,922 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 information on nine comparable sales located within .79 of a mile from the subject. The comparables were constructed in 1954 and 1956 and were improved with one-story dwellings each containing 1,092 square feet of living area. Each comparable has a concrete slab foundation and a garage ranging in size from 240 to 484 square feet of building area. Six comparables have central air conditioning. The appellant did not disclose the site size or exterior construction of the comparables. The sales occurred from March 2017 to February 2018 for prices ranging from \$12,000 to \$35,100 or from \$10.99 to \$32.14 per square foot of living area,

including land. Based on this evidence, the appellant requested a reduction in the subject's assessment to \$10,166 reflecting a market value of approximately \$30,501 or \$27.93 per square feet of living area including land, when using the statutory level of assessment of 33.33%.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$25,510. The subject's assessment reflects a market value of \$76,584 or \$70.13 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 memorandum from the Monee Township Assessor along with additional data. The assessor contends the appellant's comparable sales #1, #3, #4 and #6 are special warranty deed, Bank REO (real estate owned) and/or Buyer/Seller is a financial institution or government agency. The board of review submitted copies of the PTAX-203 Illinois Real Estate Transfer Declarations associated with each sale that disclosed each comparable was advertised for sale.

In support of its contention of the correct assessment the board of review submitted information on four comparable sales identified by the township assessor and are located within the same neighborhood as the subject. These properties have sites that range in size from 7,111 to 8,666 square feet of land area. The comparables are improved with one-story dwellings of frame exterior construction each with 1,092 square feet of living area. The dwellings were built in 1954 and 1956. Each property has a concrete slab foundation. Comparable #1 has central air conditioning and three comparables each have a garage that ranges in size from 308 to 440 square feet of building area. The sales occurred from May 2018 to June 2018 for prices ranging from \$70,000 to \$89,900 or from \$64.10 to \$82.33 per square foot of living area, land included. Based on this evidence, the board of review requested no change to the subject's assessment.

In a rebuttal grid analysis, counsel reiterated that the thirteen suggested comparables submitted by the parties are the best comparable sales in the record and contended the subject property is over assessed and a reduction in the subject's assessment is justified.

### **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 did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The record contains thirteen sales submitted by the parties to support their respective positions. The Board finds all the comparables are similar if not identical to the subject in dwelling size, design, age and features, though six of the comparables lack central air conditioning and board of review comparable #3 does not have a garage, which are features of the subject, suggesting an upward adjustment would be necessary to each of these comparables to make them more equivalent to the subject. The comparables sold from March 2017 to July 2018 for prices

ranging from \$12,000 to \$89,900 or from \$10.99 to \$82.33 per square foot of living area, including land. The subject's assessment reflects a market value of \$76,584 or \$70.13 per square foot of living area, including land, which falls within the range established by the best comparable sales in the 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 the assessment is supported. Based on this evidence the Board finds a reduction in the subject's assessment is not 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 19, 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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