



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

APPELLANT: Nicole Kowalczyk
DOCKET NO.: 18-02990.001-R-1
PARCEL NO.: 30-07-15-116-016-0000

The parties of record before the Property Tax Appeal Board are Nicole Kowalczyk, 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: \$4,055
IMPR.: \$22,858
TOTAL: \$26,913

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 two-story dwelling of masonry exterior construction. The dwelling was built in 1922 and contains 2,938 square feet of living area. Features include a full, unfinished basement and a 360 square foot garage. The subject is situated on a 5,662 square foot site 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 three comparable properties located within .46 of a mile from the subject. The comparables are described as two-story dwellings built from 1890 to 1925. The dwellings range in size from 2,472 to 2,836 square feet of living area. The comparables feature full basements; one comparable has a fireplace; and each comparable has a garage ranging in size from 324 to 560 square feet of building area. No information was provided on exterior construction, site sizes or basement finish, if any. The comparables sold in October or

November 2017 for prices ranging from \$33,000 to \$60,000 or from \$13.35 to \$21.16 per square foot of living area, including land.

Based on this evidence, the appellant requested the total assessment be reduced to \$16,451 or a market value of \$49,358 or \$16.80 per square foot of living area, including land, at 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 \$49,880. The subject's assessment reflects a market value of \$149,745 or \$50.97 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 appellant's evidence, the board of review submitted a memorandum and data gathered by the Joliet Township Assessor's Office. The assessor noted that appellant's comparable sale #1 was an invalid sale and transferred by Special Warranty Deed; a copy of the applicable PTAX-203 Illinois Real Estate Transfer Declaration was provided depicting the property was advertised prior to sale, was an Bank REO (real estate owned) and sold for \$42,000. The assessor also reiterated the appellant's three comparables reporting the parcels range in size from 4,791 to 10,018 square feet of land area; have dwellings of either frame or masonry exterior construction; and have unfinished basements. The assessor also depicted appellant's comparable #1 as slightly larger with 2,620 square feet of living area.

In support of its contention of the correct assessment, the board of review submitted information on four comparable sales, three of which were located in the same neighborhood as the subject property and comparable #3 was described as being in a contiguous neighborhood. The comparable parcels range in size from 5,662 to 7,405 square feet of land area and have been improved with two-story frame or masonry dwellings with full unfinished basements. The dwellings were built between 1898 and 1928. Two of the dwellings feature central air conditioning and three of the comparables have garages ranging in size from 324 to 792 square feet of building area. The comparables sold between February 2016 and May 2018 for prices ranging from \$110,500 to \$147,500 or from \$47.96 to \$64.69 per square foot of living area, including land.

Based on the foregoing evidence, the board of review requested confirmation of the subject's assessment.

In written rebuttal, counsel for the appellant disputed the notion that a compulsory sale cannot be considered (see 35 ILCS 200/16-183). The appellant also argued that board of review comparables #1 and #2 which sold in 2016 are too remote in time to be indicative of the subject's market value and also that each of these homes are substantially smaller than the subject dwelling making them dissimilar to the subject. Counsel also contended that board of review comparable #3 should be given little weight at it was located distant from the subject and in a different neighborhood. Next the appellant asserted the appellant's comparables along with board of review comparable #4 were the best suitable comparables in the record and should result in a reduction of the subject's estimated market value as reflected by its assessment.

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 seven comparable sales to support their respective positions before the Property Tax Appeal Board. The Board has given reduced weight to appellant's comparable #3 as this sale price appears to be an outlier as compared to the other sales in the record of similar properties which are all located in relatively close proximity to the subject. The Board also gave less weight to board of review comparables #1, #2 and #3 based on their smaller dwelling sizes and/or distant location from the subject property.

The Board finds the best evidence of market value to be appellant's comparable sales #1 and #2 along with board of review comparable sale #4. These most similar comparables sold between October 2017 and May 2018 for prices ranging from \$42,000 to \$145,000 or from \$16.80 to \$57.72 per square foot of living area, including land. The subject's assessment reflects a market value of \$149,745 or \$50.97 per square foot of living area, including land, which is above the range established by the best comparable sales in this record in terms of overall value and within the range on a per-square-foot basis. After considering adjustments to the comparables for differences when compared to the subject property, 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

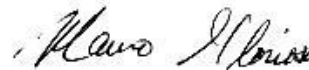
Member

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: May 26, 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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