



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

APPELLANT: Kenneth L. Corcoran  
DOCKET NO.: 18-03006.001-R-1  
PARCEL NO.: 30-07-09-200-031-0000

The parties of record before the Property Tax Appeal Board are Kenneth L. Corcoran, 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:** \$4,158  
**IMPR.:** \$24,001  
**TOTAL:** \$28,159

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 1.5-story dwelling of frame exterior construction with 1,122 square feet of living area and a full unfinished basement. The dwelling was constructed in 1895. The property has a 4,365 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 six comparable sales located from .18 of a mile to 1.64 miles from the subject property. The comparables are improved with 1.5-story dwellings ranging in size from 840 to 1,281 square feet of living area. The dwellings were built from 1895 to 1919. Each comparable has a full basement. The appellant did not provide the exterior construction, basement finish if any or site sizes of the comparables. The comparables sold from May 2017 to October 2018 for prices ranging from \$6,000 to \$65,000 or from \$4.68 to \$54.99 per square foot of living area, land included. Based on this evidence, the appellant requested the subject's

assessment be reduced to \$10,564 reflecting a market value of approximately \$31,695 or \$28.25 per square foot 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 \$28,159. The subject's assessment reflects a market value of \$84,536 or \$75.34 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 letter from the Joliet Township Assessor, along with property record cards and a grid analysis of the appellant's comparables with additional descriptive data. The assessor asserted that only one of the appellant's comparables is located in the same neighborhood as the subject. The assessor contends that the appellant's comparable #2 is vacant land as the building was demolished in 2011. In support of this claim, the assessor provided a building permit inquiry document issued September 6, 2011 regarding the demolition of the dwelling, along with the real estate transfer declaration associated with the May 2017 sale identifying the property as vacant land. The property record cards describe the appellant's comparable sale #1 as a dwelling containing two apartment units; appellant's comparable #3 was not advertised for sale; and appellant's comparable sale #5 included multiple parcels. These claims were unrefuted by the appellant.

In support of its contention of the correct assessment, the board of review, through the township assessor, submitted property record cards and a grid analysis of the subject and three comparable sales. The comparables are located within the subject's subdivision and have sites that range in size from 3,049 to 7,840 square feet of land area. The comparables are improved with 1.5-story dwellings of frame or masonry exterior construction ranging in size from 1,230 to 1,368 square feet of living area. The dwellings were built from 1903 to 1924. Each comparable has a full unfinished basement and central air conditioning. Two comparables each have a garage with 192 or 484 square feet of building area. The comparables sold from June 2016 to November 2018 for prices ranging from \$136,000 to \$144,900 or from \$99.42 to \$112.33 per square foot of living area, land included. Also submitted by the board of review was a map depicting the location of the comparables submitted by both parties relative to the subject's location. Based on this evidence, the board of review requested no change in the subject's assessment.

In written rebuttal, counsel for the appellant critiqued the comparables submitted by the board of review. Counsel argued that board of review comparable #1 is 21% smaller than the subject and has a garage; comparable #2 has a garage; and comparable #3 sold in 2016 which is too remote in time to establish market value as of January 1, 2018. In a rebuttal grid analysis, counsel reiterated that the appellant's comparables #1, #3 and #5 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 did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The record contains nine suggested comparable sales for the Board's consideration. The Board finds neither party submitted comparables that were particularly similar to the subject due to significant differences in location, dwelling size, features and/or sale dates. Nonetheless, the Board gave less weight to the comparables submitted by the appellant due to their dissimilar dwelling size or distant locations from the subject being more than one mile away. Furthermore, the record disclosed that appellant's comparable #2 sold as vacant land, appellant's comparable #3 sale failed to meet one of the key fundamental elements of an arms-length transaction as it was not advertised for sale and appellant's comparable sale #5 included multiple parcels. The Board also gave reduced weight to board of review comparable #1 due to its larger dwelling size when compared to the subject.

The Board finds the best evidence of market value to be board of review comparables #2 and #3. These comparables are relatively similar to the subject in location, dwelling size, design and age, though each has superior features including central air conditioning and/or a garage. They sold in November 2018 and June 2016 for prices of \$137,000 and \$144,900 or for \$111.38 and \$112.33 per square foot of living area, including land, respectively. The subject's assessment reflects a market value of \$84,536 or \$75.34 per square foot of living area, land included, which is well below the two best comparable sales in this record both in terms of overall value and on a square foot basis but also appears to be justified given the fact the subject is older and lacks central air conditioning and a garage. After considering adjustments to the comparable sales for differences when compared to the subject, the Board finds no reduction in the subject's estimated market value as reflected by its 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.



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Chairman



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Member

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Member



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Member



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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



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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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