



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

APPELLANT: Victor L. Lang  
DOCKET NO.: 18-05846.001-R-1  
PARCEL NO.: 21-14-13-212-014-0000

The parties of record before the Property Tax Appeal Board are Victor L. Lang, 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:** \$5,255  
**IMPR.:** \$14,505  
**TOTAL:** \$19,760

Subject only to the State multiplier as applicable.

**Statement of Jurisdiction**

The appellant timely filed the appeal from a final administrative decision of the Property Tax Appeal Board pursuant to section 16-185 of the Property Tax Code (35 ILCS 200/16-185) 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 is improved with a one-story dwelling of frame construction and a vinyl siding exterior containing 988 square feet of living area. The dwelling was built in 1975. Features of the property include a concrete slab foundation, one bathroom, and a detached two-car garage with 484 square feet of building area. The property has an 8,114 square foot site and is located in University Park, Monee 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 improved with one-story dwellings that range in size from 898 to 1,040 square feet of living area. Each dwelling was constructed in 1970. Each comparable has a slab foundation, one bathroom and a garage ranging in size from 260 to 484 square feet of building area. Each property is located in University Park. The sales occurred from April 2017 to June 2018 for prices ranging from \$3,000 to \$45,000 or from \$3.04

to \$50.11 per square foot of living area, including land. The appellant requested the subject's assessment be reduced to \$8,542.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$25,765. The subject's assessment reflects a market value of \$77,349 or \$78.29 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 its contention of the correct assessment the board of review submitted information on three comparable sales identified by the township assessor. The comparables are improved with one-story dwellings of masonry exterior construction ranging in size from 853 to 1,160 square feet of living area. The dwellings were built in 1970 and 1975. Comparable #2 has a full basement, comparable #1 has central air conditioning, and each comparable has a garage ranging in size from 200 to 528 square feet of building area. The comparables have sites ranging in size from 7,293 to 10,149 square feet of land area and are located in University Park. The sales occurred from August 2018 to July 2019 for prices ranging from \$52,000 to \$94,900 or from \$60.96 to \$81.81 per square foot of living area, including land.

In rebuttal the township assessor stated that appellant's comparable sale #1 was part of a bulk sale, appellant's comparable sale #3 was a Bank REO (real estate owned), and appellant's comparable sale #6 was sold by a financial institution. To support these statements copies of the respective PTAX-203 Illinois Real Estate Transfer Declarations for each sale were submitted. The assessor also stated that appellant's comparable sales #1, #2 and #5 are townhomes, not similar to the subject's single-family style. To support this statement copies of the property record cards for these comparables were submitted by the board of review.

Based on this evidence the board of review requested no change be made to the assessment.

In rebuttal appellant's counsel contends the sales provided by the board of review are not comparable to the subject property due to their sale dates, differences in foundation, and/or differences from the subject property in size.

### **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 evidence in the record supports a reduction in the subject's assessment.

The record contains nine sales submitted by the parties to support their respective positions. The Board gives little weight to appellant's comparable sales #1, #2 and #5 as the properties are improved with townhomes, unlike the subject property's detached one-story dwelling. The Board gives little weight to appellant's comparable sale #3 as the price of \$3,000 appears to be an outlier when contrasted with the remaining sales in this record. The Board gives most weight

to the five remaining sales in this record even though board or review comparables #1 and #3 sold in 2019 and would most likely need adjustments for time. These most similar comparables sold for prices ranging from \$25,000 to \$94,900 or from \$24.04 to \$81.81 per square foot of living area, including land. The Board finds that board of review sale #2 was very similar to the subject with the exception this dwelling has a full basement while the subject property has a slab foundation, suggesting a downward adjustment would be needed to its purchase price of \$82,500 or \$74.39 per square foot of living area, to make the comparable more equivalent to the subject property. Additionally, board of review comparable #1 has central air conditioning while the subject property does not, suggesting a downward adjustment would be needed to make the comparable more equivalent to the subject property. The subject's assessment reflects a market value of \$77,349 or \$78.29 per square foot of living area, including land, which is above all but one of these comparables on a square foot basis and the comparable that has a higher value per square foot requires a downward adjustment for central air conditioning and possibly an adjustment for time. 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.



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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: July 20, 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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