



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

APPELLANT: Agnieszka Olpinska  
DOCKET NO.: 18-05939.001-R-1  
PARCEL NO.: 30-07-15-222-006-0000

The parties of record before the Property Tax Appeal Board are Agnieszka Olpinska, 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:** \$ 5,503  
**IMPR.:** \$27,445  
**TOTAL:** \$32,948

Subject only to the State multiplier as applicable.

**Statement of Jurisdiction**

The appellant timely filed the appeal from a 2017 Final Administrative Decision of the Property Tax Appeal Board pursuant to section 16-185 of the Property Tax Code (35 ILCS 200/16-185) in order to challenge 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 multi-family dwelling of frame construction with 2,248 square feet of living area. The dwelling was constructed in 1905. The property features two-units and a full unfinished basement. The property has an approximately 7,840 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 four comparable sales located from .42 to .60 of a mile from the subject. The comparables are described as two-story dwellings ranging in size from 2,280 to 2,484 square feet of living area. The dwellings were constructed from 1880 to 1915. Each comparable has a full basement and one comparable has central air conditioning. The sales occurred from January 2017 to October 2018 for prices ranging from \$26,000 to \$90,000 or from \$10.47 to \$39.47 per square foot of living area, including land. Based on this evidence, the

appellant requested a reduction in the subject's total assessment to \$16,074 to reflect the median per square foot sales price of the comparables.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$36,188. The subject's assessment reflects a market value of \$108,640 or \$48.33 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 appeal, the board of review submitted a letter from the township assessor critiquing each of the appellant's comparables. In reliance on a photograph of comparable #1 taken at the time of sale, the assessor contends the sale price reflects the property's condition (Exhibit A). Appellant's comparable #2 is based upon a 2010 contract sale as reflected in the applicable PTAX-203 (Exhibit B). Appellant's comparable #3 is improved with two houses on the same parcel number which was remodeled in 2018; these assertions were supported by photographs, a listing sheet referring to the property as a "rehabbers delight" and a rehabilitation permit (Exhibit C). The board of review submission also included a grid analysis of the appellant's comparable properties depicting dwelling sizes of the five total homes situated on four parcels ranging in size from 1,307 to 2,675 square feet of living area. This data was supported by copies of the property record cards of these comparables. In light of the dwelling sizes of the homes reported by the board of review, it is indicated that the appellant's four comparable properties present five homes that range in sales prices from \$9.72 to \$43.31 per square foot of living area, including land, when the dwelling sizes of the two homes on one parcel are combined for the sales price analysis.

In support of its contention of the correct assessment, the board of review submitted information on four comparable sales, where board of review comparable #3 is the same property as appellant's comparable #4. The comparables are located from .27 to .49 of a mile from the subject. The comparables are described as two-story dwellings ranging in size from 1,872 to 2,304 square feet of living area. The dwellings were constructed from 1890 to 1915. Each comparable has a basement and one comparable has central air conditioning. Comparable #3 has a fireplace and comparable #4 has a 792 square foot garage. The sales occurred from February 2016 to September 2018 for prices ranging from \$90,000 to \$147,500 or from \$43.31 to \$64.69 per square foot of living area, including land. Based on this evidence, the board of review requested no change to the subject's assessment.

In rebuttal, the appellant's counsel argued board of review comparable sales #2 and #4 are remote sales from 2016 and furthermore comparable #4 has a garage which is not a feature of the subject property. The appellant also contended that comparable #1 was dissimilar to the subject due to its smaller dwelling size. Finally, the appellant recognized that the parties have a common comparable presented as board of review comparable #3.

In a rebuttal grid analysis, counsel reiterated the "best" comparable sales in the record were board of review comparable #3 along with the appellant's comparables #2, #3 and #4, which includes the common property. In reiterating the comparables, however, the appellant did not modify the analysis of appellant's comparable #3 which the board of review depicted as having two houses on one parcel. The appellant further requests that the Board use "a consistent

statistical method or other transparent and uniform means of calculating" fair market value such as the median sales price of the best comparables.

### **Conclusion of Law**

Despite the appellant's argument in rebuttal, the Property Tax Appeal Board has given no weight to the argument for application of a consistent statistical method or other transparent and uniform means of calculating the fair market value of the subject property such as the median sales price of the best comparables. Contrary to this argument, the Board's decision must be based upon equity and the weight of the evidence, not upon a simplistic statistical formula of using the median sale price per square foot of living area, including land, of those comparables in the record that are found to be most similar to the subject. (35 ILCS 200/16-185; Chrysler Corp. v. Property Tax Appeal Board, 69 Ill.App.3d 207 (2<sup>nd</sup> Dist. 1979); Mead v. Board of Review, 143 Ill.App.3d 1088 (2<sup>nd</sup> Dist. 1986); Ellsworth Grain Co. v. Property Tax Appeal Board, 172 Ill.App.3d 552 (4<sup>th</sup> Dist. 1988); Willow Hill Grain, Inc. v. Property Tax Appeal Board, 187 Ill.App.3d 9 (5<sup>th</sup> Dist. 1989)). Based upon the foregoing statutory provision and legal principles, there is no indication that there should be "a consistent statistical method or other transparent and uniform means of calculating" market value on an appeal before the Board.

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 properties, with one common property, to support their respective positions before the Property Tax Appeal Board. The Board has given reduced weight to appellant's comparable #1 given the basis of the sale was an executed 2010 contract for deed that was fulfilled in 2017 which indicates that this sale price is less likely to be indicative of market value of the subject as of January 1, 2018. The Board has given reduced weight to appellant's comparable #3 which is improved with two dwellings on one parcel and thus differs from the subject property both in terms of improvements and in terms of combined dwelling size when compared to the subject. The Board has given reduced weight to board of review comparables #2 and #4, each of which sold in 2016, dates more remote in time to the valuation date at issue and thus less likely to be indicative of the subject's estimated market value.

The Board finds the best evidence of market value to be appellant's comparable sales #2 and #4/board of review comparable sale #3 along with board of review comparable sale #1. These three most similar comparables sold from January 2017 to September 2018 for prices ranging from \$40,000 to \$99,500 or from \$15.87 to \$53.15 per square foot of living area, including land, when using the dwelling sizes reported by the board of review as supported by the applicable property record cards. The subject's assessment reflects a market value of \$108,640 or \$48.33 per square foot of living area, including land, which is above the range established by the best comparable sales in this record and on the high-end of the range on a per-square-foot basis. Giving greatest weight to the parties' common comparable which is most similar to the subject

property in age, size and most features, 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:

April 19, 2022



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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