



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

APPELLANT: Albert Gonzalez  
DOCKET NO.: 19-00261.001-R-1  
PARCEL NO.: 23-15-09-306-003-0000

The parties of record before the Property Tax Appeal Board are Albert Gonzalez, the appellant, by attorney Kevin Fanning of Fanning Law, LLC in Chicago; 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:** \$11,948  
**IMPR.:** \$44,583  
**TOTAL:** \$56,531

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 2019 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 brick exterior construction with 1,650 square feet of living area.<sup>1</sup> The dwelling was constructed in 1956. Features of the home include a full basement, central air conditioning, a fireplace and a 648 square foot garage. The property also features an inground swimming pool. The property has a 13,621 square foot site and is located in Crete, Crete Township, Will County.

The appellant's appeal is based on overvaluation. In support of this argument, the appellant completed Section IV of the Residential Appeal petition disclosing the subject property was purchased on May 2, 2016 for a price of \$100,000. The appellant's counsel reported that the

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<sup>1</sup> All descriptive information of the subject property was drawn from the evidence provided by the board of review, as counsel for the appellant did not provide any descriptive information of the property in the appeal petition.

subject property was purchased from Daniel and Michelle M. Krusza, the parties to the transaction were not related and that the property was advertised for sale with the Multiple Listing Service. The appellant did not disclose how long the property had been marketed. To document the transaction the appellant submitted a copy of the Settlement Statement which similarly reflects the purchase price, settlement date, sellers name and that commissions were paid to two realty agencies. Based on this evidence, the appellant requested a reduction in the subject's assessment to reflect the purchase price.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$56,531. The subject's assessment reflects a market value of \$169,407 or \$102.67 per square foot of living area, land included, when using the 2019 three-year average median level of assessment for Will County of 33.37% as determined by the Illinois Department of Revenue.

In support of its contention of the correct assessment the board of review submitted a memorandum, a grid analysis and property record cards of the subject and three comparable sales located within .2 of a mile from the subject property. The evidence was prepared by the Crete Township Assessor. The comparables have sites that range in size from 10,854 to 14,884 square feet of land area and are improved with one-story dwellings of frame or brick exterior construction ranging in size from 1,692 to 1,747 square feet of living area. The dwellings were built from 1954 to 1958. Each comparable has central air conditioning and a garage that ranges in size from 451 to 576 square feet of building area. Comparable #1 has a basement and one fireplace. The comparables sold from July 2017 to September 2018 for prices ranging from \$146,000 to \$160,000 or from \$86.29 to \$91.59 per square foot of living area, including land. The assessor adjusted the comparable sales for differences in amenities such as the inground pool, enclosed porch and open slab porch as well as other amenities resulting in adjusted sales prices ranging from \$124.74 to \$131.16 per square foot of living area, including land. Based on this evidence, the board of review requested that the subject's assessment be confirmed.

### **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 Board finds the best evidence of market value in the record to be the three comparable sales submitted by the board of review. These comparables were relatively similar to the subject in location, land area, dwelling size, design and age. However, each comparable lacks an inground swimming pool and two of the comparables also lack a basement, suggesting upward adjustments for these features would be required to make the comparables more equivalent to the subject. These properties sold from July 2017 to September 2018 for prices ranging from \$146,000 to \$160,000 or from \$86.29 to \$91.59 per square foot of living area, including land. The subject's assessment reflects a market value of \$169,407 or \$102.67 per square foot of living area, including land, which is above the range established by the best comparable sales in this

record but appears to be justified given its superior basement foundation and inground swimming pool. After considering adjustments to the comparables for differences from the subject, the Board finds the subject's assessment appears to be supported. The Board gave little weight to the subject's sale in May 2016 due to the fact the sale did not occur as proximate in time to the assessment date at issue as the comparable sales provided by the board of review. Based on this record, the Board finds the subject's assessment is reflective of market value and 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.



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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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