



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

APPELLANT: Maestro Properties Blackhawk
DOCKET NO.: 19-00429.001-R-1
PARCEL NO.: 21-14-12-405-009-0000

The parties of record before the Property Tax Appeal Board are Maestro Properties Blackhawk, the appellant, by attorney Chris D. Sarris, of Steven B. Pearlman & Associates 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: \$5,369
IMPR.: \$12,629
TOTAL: \$17,998

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 with brick and vinyl exterior siding containing 1,120 square feet of living area. The dwelling was constructed in 1970. Features of the home include a full finished basement and a 600 square foot detached garage. The property has a 6,970 square foot site and is located in University Park, Monee Township, Will County.¹

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on three comparable sales that are located within the same neighborhood code as the subject. The comparables have sites ranging in size from 7,598 to

¹ The Board finds the subject has a finished basement as reported within the board of review's comparable sales grid. The Board finds the appellant failed to disclose whether the subject has finished basement area in Section III-Description of Property on the appeal form and did not refute the board of review's contention. The Board also finds the subject has a 6,970 square foot site based on the subject's property record card submitted by the appellant.

8,276 square feet of land area that are improved with one-story dwellings with brick exterior construction. The homes range in size from 1,070 to 1,180 square feet of living area and were built in either 1970 or 1975. Two comparables have full unfinished basements and one comparable has a slab foundation. Two comparables have central air conditioning and each comparable has a garage with either 312 or 456 square feet of building area. The comparables sold in either April or May 2018 for prices ranging from \$23,000 to \$38,000 or from \$19.49 to \$33.93 per square foot of living area, including land.

The appellant's evidence included an affidavit from the subject property's manager claiming a previous tenant destroyed the interior, broke windows, destroyed the locking mechanism on the front and rear doors, allowed food to spoil, and left garbage throughout the house. The manager opined that the subject was not habitable as of January 1, 2019 but has been repaired and made habitable on August 1, 2019. The appellant's only support for the contention that the subject was not habitable on January 1, 2019 was a photograph of what appears to be garbage bags full of trash in what appears to be a mattress.

Based on this evidence the appellant requested that the subject's total assessment be reduced to \$9,380.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$17,998. The subject's assessment reflects a market value of \$53,935 or \$48.16 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 information on four comparable sales that are located within the same neighborhood code as the subject. The comparables have sites ranging in size from 7,000 to 9,859 square feet of land area that are improved with one-story dwellings of masonry or frame and masonry construction. The homes range in size from 1,109 to 1,748 square feet of living area and were built in either 1970 or 1975. One comparable has a full unfinished basement and three comparables have slab foundations. Three comparables have central air conditioning and three comparables have garages ranging in size from 227 to 1,056 square feet of building area. The comparables sold from February 2018 to February 2019 for prices ranging from \$77,000 to \$110,000 or from \$61.85 to \$78.27 per square foot of living area, including land.

The board of review argued that two of the appellant's sales were bank owned properties at the time of their sales. The board of review's comparable sales grid also disclosed that the subject was purchased in April 2015 for \$50,000.

Based on this evidence the board of review requested confirmation of the subject's 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 did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The parties submitted a total of seven comparable sales for the Board's consideration. The Board gives less weight to the board of review's comparable sale #4 due to its significantly larger size and lack of a garage, when compared to the subject. The Board finds the parties' remaining comparables were similar to the subject in location, size, age and some features. However, three of the parties' best comparables lack a basement foundation, unlike the subject. Nevertheless, the comparables sold for prices ranging from \$23,000 to \$98,000 or from \$19.49 to \$78.27 per square foot of living area, including land. The subject's assessment reflects a market value of \$53,935 or \$48.16 per square foot of living area, including land, which falls within the range established by the best comparable sales in this record. After considering adjustments to the best comparables for differences when compared to the subject, the Board finds the subject's assessment is supported. Based on this evidence the Board finds 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.



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: August 24, 2021



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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