



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

APPELLANT: Jay Honrud  
DOCKET NO.: 19-00527.001-R-1  
PARCEL NO.: 03-17-36-404-004-0000

The parties of record before the Property Tax Appeal Board are Jay Honrud, the appellant, 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:** \$9,167  
**IMPR.:** \$0  
**TOTAL:** \$9,167

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 vacant lot with approximately 11,000 square feet of land area located in Wilmington, Wilmington Township, Will County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on three comparable sales composed of vacant sites located within ½ block of the subject property. Comparables #2 and #3 are two sales involving the same property. The comparables are described as having sites with 11,050 and 10,540 square feet of land area. Comparables #1 and #2 sold in September 2018 and August 2018 for \$27,500 each. Comparable #3 sold in August 2019 for a price of \$29,564. The appellant provided a copy of a map depicting the location of the subject property and each comparable. The appellant also provided copies of the PTAX-203 Illinois Real Estate Transfer Declaration associated with each sale. The transfer declaration disclosed that comparables #1 and #2 were both advertised for sale and had the elements of an arm's length transaction. The transfer declaration disclosed that

comparable #3 had not been advertised for sale and was a sale between related individuals. Based on this evidence the appellant requested the subject's assessment be reduced to \$9,167.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$14,422. The subject's assessment reflects a market value of \$43,218 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 equity comparables and a written statement from the Wilmington Township Assessor, Carlotta Marchese. The township assessor explained that there are three vacant properties located half a block to two blocks from the subject that are assessed at the same value. She further stated that the property located next to the subject, which has a house, has a land assessment the same as the subject property. In support of this statement the board of review submitted a grid analysis disclosing four comparables, ranging in size from 10,540 to 11,700 square feet of land area, each with a land assessment of \$14,422. The assessor contends the subject property is being assessed fairly and equitably. The board of review requested no change be made to the 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 met this burden of proof and a reduction in the subject's assessment is warranted.

The Board finds the only evidence of market value to be the comparable sales submitted by the appellant. The Board finds that appellant's comparables sales #1 and #2 have the elements of an arm's length transaction while comparable #3 was a transaction between related individuals and had not been advertised for sale, which calls into question the arm's length nature of the transaction. Nevertheless, these three sales had prices of either \$27,500 or \$29,564. The subject's assessment reflects a market value of \$43,218, which is above each of the sales in the record. The Board finds the equity comparables presented by the board of review did not address or refute the appellant's market value argument. 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: October 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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