



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

APPELLANT: Erica Tucker
DOCKET NO.: 19-00537.001-R-1
PARCEL NO.: 30-07-08-223-009-0000

The parties of record before the Property Tax Appeal Board are Erica Tucker, the appellant, by attorney Glenn S. Guttman, of Rieff Schramm Kanter & Guttman 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 **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: \$10,939
IMPR.: \$57,271
TOTAL: \$68,210

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 two-story, two-unit building of masonry exterior construction with 2,912 square feet of living area. The dwelling was constructed in 1928 and is approximately 92 years old. Features of the home include an unfinished basement, central air conditioning and a 768 square foot garage. The property has a 6,480 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 in Joliet. The comparables have sites that range in size from 6,250 to 7,375 square feet of land area and are improved with two-story, two-unit buildings of frame exterior construction that range in size from 2,160 to 2,512 square feet of building area. The buildings range in age from 71 to 140 years old. Each comparable has an unfinished basement, one comparable has central air conditioning and three

comparables have a garage ranging in size from 320 to 480 square feet of building area. The properties sold from November 2018 to April 2019 for prices ranging from \$128,000 to \$175,000 or from \$51.45 to \$80.56 per square foot of building area and from \$64,000 to \$87,500 per dwelling unit, land included. Based on this evidence, the appellant requested the subject's assessment be reduced to \$51,162 which reflects a market value of \$153,501 or \$52.71 per square foot of building area, land included, when applying the statutory assessment level of 33.33%.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$85,415. The subject's assessment reflects a market value of \$255,963 or \$87.90 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 located in the same subdivision as the subject property. The comparables have sites that range in size from 6,098 to 8,712 square feet of land area and are improved with two-story single family dwellings of frame or masonry exterior construction that range in size from 1,440 to 1,712 square feet of living area. The homes range in age from 71 to 108 years old. Each comparable has an unfinished basement, central air conditioning and a garage ranging in size from 440 to 484 square feet of building area. Two comparables each have one fireplace. The properties sold from September 2017 to May 2019 for prices ranging from \$168,000 to \$205,000 or from \$101.19 to \$119.74 per square foot of living area, land included.

The board of review, through the Joliet Township Assessor's Office, included comments indicating that none of the appellant's comparables are located in the subject's subdivision and submitted an aerial map depicting the subject's proximity to both parties' comparable sales. Based on this evidence, the board of review requested the subject's assessment be confirmed.

In rebuttal, the appellant's attorney argued the board of review comparable sales represent single family dwellings in contrast to the subject's two-unit functionality and as such, the PTAB should give the board of review's comparable sales no weight. The appellant's attorney submitted a copy of a rental listing with the subject's address along with a map showing proximity of the subject and three of the appellant's comparable sales.

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 parties submitted eight comparable sales for the Board's consideration. The Board gave less weight to the board of review's comparables because these properties are single family dwellings when compared to the subject's multi-family functionality, a fact that was not refuted by the

board of review. The Board also gave less weight to the appellant's comparable #1 which lacks a garage compared to the subject's 768 square foot garage.

The Board finds the best evidence of market value to be the appellant's comparables #2, #3 and #4 which are relatively similar to the subject in location, design and features, but have varying degrees of similarity to the subject in age and building size. These properties sold from February to April 2019 for prices ranging from \$128,000 to \$174,000 or from \$51.45 to \$80.56 per square foot of building area and \$64,000 to \$87,000 per dwelling unit, including land. The subject's assessment reflects a market value of \$255,963 or \$87.90 per square foot of building area and \$127,982 per dwelling unit, including land, which falls above the range established by the best comparable sales in this record. After considering adjustments to the comparables for differences from the subject, such as building size and age, 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

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: September 21, 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

State of Illinois
Property Tax Appeal Board
William G. Stratton Building, Room 402
401 South Spring Street
Springfield, IL 62706-4001

APPELLANT

Erica Tucker, by attorney:
Glenn S. Guttman
Rieff Schramm Kanter & Guttman
100 North LaSalle Street
23rd Floor
Chicago, IL 60602

COUNTY

Will County Board of Review
Will County Office Building
302 N. Chicago Street
Joliet, IL 60432