



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

APPELLANT: David Janzen Vagas Properties
DOCKET NO.: 19-00586.001-R-1
PARCEL NO.: 11-04-31-102-009-0000

The parties of record before the Property Tax Appeal Board are David Janzen Vagas Properties, the appellant, 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 **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: \$14,540
IMPR.: \$35,050
TOTAL: \$49,590

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 frame exterior construction with 1,020 square feet of living area. The dwelling was constructed in 1949. Features of the home include an unfinished basement, central air conditioning and a 1,144 square foot garage. The property has a 10,880 square foot site and is located in Crest Hill, Lockport 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 within 0.51 of a mile from the subject property. The comparable sites are improved with one-story dwellings ranging in size from 816 to 1,112 square feet of living area and built from 1935 to 1954.¹ One comparable has a basement and three comparables have concrete slab foundations.² Three comparables have

¹ No data concerning land sizes of the comparables was submitted in the evidence.

² Foundation type for the appellant's comparables #2, #3 and #4 was provided in the board of review's submission.

central air conditioning and each comparable has a garage ranging in size from 280 to 648 square feet of building area. The comparables sold from March 2018 to November 2019 for prices ranging from \$40,000 to \$129,000 or from \$35.97 to \$123.95 per square foot of living area, land included. Based on this evidence, the appellant requested the subject's assessment be reduced to \$28,918 which reflects a market value of \$86,763 or \$85.06 per square foot when applying the statutory level of assessment of 33.33%.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$49,590. The subject's assessment reflects a market value of \$148,607 or \$145.69 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.

The board of review, through the Lockport Township Assessor, submitted comments critiquing the appellant's comparables. It argued that comparable #1 appeared to be a sale between related parties and that comparables #2, #3 and #4 had slab foundations compared to the subject's unfinished basement.

In support of its contention of the correct assessment the board of review submitted a grid analysis, property record cards and PTAX-203 Real Estate Transfer Declarations on four comparable sales, three of which are located in the same neighborhood as the subject property.³ The comparables have sites with 10,324 or 10,880 square feet of land area and are improved with one-story dwellings of frame exterior construction that range in size from 848 to 1,304 square feet of living area. The homes were built from 1929 to 1964. Each comparable has an unfinished basement and a garage ranging in size from 308 to 440 square feet of building area. Three comparables have central air conditioning. The properties sold from July 2017 to August 2019 for prices ranging from \$139,900 to \$199,000 or from \$134.13 to \$164.98 per square foot of living area, land included. Based on this evidence, the board of review requested the subject's assessment be confirmed.

In rebuttal, the appellant's attorney submitted a copy of the PTAX-203 Real Estate Transfer Declaration for the appellant's comparable #1 which indicates the property was advertised for sale and not a sale between related parties. The attorney critiqued the board of review's comparables arguing that they are not comparable to the subject due to location in a different subdivision, dwelling size and/or 2017 sale dates considered too remote in time to establish market value as of the January 1, 2019 assessment date.

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

³ Board of review's property record card for its comparable #1 identified the property as being located in a different subdivision from the subject.

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 eight comparables for the Board's consideration. The Board finds that neither of the parties comparables are particularly similar to the subject. Nevertheless, the Board shall decide based on the weight of the evidence regardless of the quality of the evidence. The Board gave little weight to the appellant's comparables as no site sizes were submitted for these properties, which is relevant to the overvaluation argument. Additionally, appellant's comparable #1 appears to be an outlier with respect to its sale price when compared to other comparable sales in the record. Furthermore, the appellant's comparables #2, #3 and #4 lack basements compared to the subject's unfinished basement.

On this limited record, the Board finds the best evidence of market value to be board of review comparables which are similar to the subject in location, age, design and some features, but where each property has a garage substantially smaller garage than the subject and two of the properties sold in 2017. These best comparables sold from July 2017 to August 2019 for prices of \$139,900 to \$199,000 or from \$134.13 to \$164.98 per square foot of living area, including land. The subject's assessment reflects a market value of \$148,607 or \$145.69 per square foot of living area, including land, which falls within the best comparable sales in this record. After considering adjustments to the comparables for differences when compared to the subject, 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: October 19, 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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