



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

APPELLANT: William & Mary Ruminski  
DOCKET NO.: 19-00595.001-R-1  
PARCEL NO.: 23-15-09-306-018-0000

The parties of record before the Property Tax Appeal Board are William & Mary Ruminski, the appellants, by 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 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:** \$13,451  
**IMPR.:** \$50,208  
**TOTAL:** \$63,659

Subject only to the State multiplier as applicable.

**Statement of Jurisdiction**

The appellants 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 1,819 square feet of living area.<sup>1</sup> The dwelling was constructed in 1957. Features of the home include a basement, central air conditioning, a fireplace and a 576 square foot garage. The property also features an inground swimming pool. The property is located in Crete, Crete Township, Will County.

The appellants contend overvaluation as the basis of the appeal. In support of this argument, the appellants submitted information on five comparable sales located from .03 to .80 of a mile from the subject property, two of which are located within the same assessment neighborhood as the subject. The comparables are improved with one-story dwellings ranging in size from 1,464 to

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<sup>1</sup> The Board finds the best evidence of the description of the subject property is found in the subject's property record card provided by the board of review.

1,940 square feet of living area. Each comparable has a basement, central air conditioning, a fireplace and a garage that ranges in size from 451 to 636 square feet of building area. The comparables sold from March 2018 to June 2019 for prices ranging from \$122,000 to \$179,000 or from \$66.92 to \$101.97 per square foot of living area, including land. Based on this evidence, the appellants requested that the subject's total assessment be reduced to \$55,526. The requested assessment would reflect a total market value of \$166,595 or \$91.59 per square foot of living area, including land, when using the statutory level of assessment 33.33%.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$69,201. The subject's assessment reflects a market value of \$207,375 or \$114.00 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 through the township assessor submitted a memorandum and information on three comparable sales located within the same assessment neighborhood as the subject. Board of review comparable #1 is a duplicate of appellants' comparable #1. The comparables are improved with one-story dwellings of frame, brick or aluminum siding and stone exterior construction ranging in size from 1,692 to 1,747 square feet of living area. One comparable has a basement. Each comparable has central air conditioning and a garage that ranges in size from 451 to 576 square feet of building area. Two comparables each have a 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. In a memo, the assessor asserted that after adjustments to these comparables for differences from the subject in amenities, such as the inground swimming pool, results in adjusted sales prices of \$124.74 to \$131.16 per square foot of living area, including land. Based on this evidence, the board of review requested confirmation of the subject's assessment.

In written rebuttal, counsel for the appellants objected to the adjustments made by the board of review and the assessor because there is no basis or evidence provided for such adjustments. Counsel noted that board of review comparable #1 is a duplicate of appellants' comparable #1. Counsel asserted that board of review comparables #2 and #3 have no basements and that board of review comparable #3 has no garage.<sup>2</sup> In a rebuttal grid analysis, counsel reiterated that the appellants' comparable sales #1, #2 and #3, are the best comparable sales in the record and contended the subject's assessment should be reduced.

### **Conclusion of Law**

The appellants contend 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

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<sup>2</sup> The property record cards provided by the board of review for each of its comparables depict each property has a garage.

construction costs. 86 Ill.Admin.Code §1910.65(c). The Board finds the appellants met this burden of proof and a reduction in the subject's assessment is warranted.

The record contains a total of seven comparable sales for the Board's consideration, one of which was submitted by both parties. The Board gives less weight to the board of review's comparables #2 and #3, due to their lack of a basement foundation, when compared to the subject. In addition, board of review comparable #3's sale date occurred greater than 17 months prior to the January 1, 2019 assessment date at issue. The Board finds the appellants' comparables, which includes the parties' common comparable, were most similar to the subject in style, age and some features. However, only two of these comparables are located within the same neighborhood code as the subject, three are significantly smaller than the subject and all lack an inground swimming pool, unlike the subject. Nevertheless, the best comparables sold from March 2018 to June 2019 for prices ranging from \$122,000 to \$179,000 or from \$66.92 to \$101.97 per square foot of living area, including land. The subject's assessment reflects a market value of \$207,375 or \$114.00 per square foot of living area, including land, which falls above the range established by the best comparable sales in the record. After considering adjustments to the best comparables for differences when compared to the subject, the Board finds the subject's assessment is not supported.

Based on the evidence in this record, 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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