



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

APPELLANT: Angelica Kowalczyk
DOCKET NO.: 19-00619.001-R-1
PARCEL NO.: 30-07-13-305-001-0000

The parties of record before the Property Tax Appeal Board are Angelica Kowalczyk, the appellant, 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 **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: \$4,816
IMPR.: \$38,635
TOTAL: \$43,451

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 two dwellings.¹ House #1 is a 1.5-story dwelling of frame exterior construction with 1,170 square feet of living area, featuring two apartments and an unfinished basement. House #2 is a 1-story dwelling of frame exterior construction with 468 square feet of living area and features a concrete slab foundation. Both dwellings were constructed in 1929. The property has a 5,227 square foot site and is located in Joliet, Joliet Township, Will County.

¹ The Board finds the best evidence of the description of the subject property is found in the property record card provided by the board of review. The property record card depicts the subject property consisting of two separate dwellings shown as "House #1" and "House #2" and includes a schematic diagram, measurements and descriptions of each dwelling, which was unrefuted by the appellant.

The appellant contends overvaluation as the basis of the appeal. In support of this argument, the appellant submitted information on four reportedly comparable sales located from .92 of a mile to 1.33 miles from the subject property, none of which are within the subject's subdivision. The comparables are improved with 1.5-story dwellings ranging in size from 1,260 to 1,428 square feet of living area. The dwellings were built from 1890 to 1922. Each comparable has a basement. Comparable #3 has central air conditioning and a fireplace. The comparables sold from February to July 2019 for prices ranging from \$55,000 to \$75,000 or from \$40.29 to \$52.52 per square foot of living area, land included. Based on this evidence and having described only "House #1" in the evidence, the appellant requested the subject's assessment be reduced to \$22,572 reflecting a market value of approximately \$67,723, including land, when using 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 \$43,451. The subject's assessment reflects a market value of \$130,210, 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. Given the two dwellings have a combined living area of 1,638 square feet, the subject has a market value of \$79.49 per square foot of living area, including land.

In support of its contention of the correct assessment, the board of review submitted a letter, property record cards and a grid analysis of the subject and four comparable sales. The evidence was prepared by the Joliet Township Assessor. The comparables are located in the subject's subdivision and have sites that range in size from 4,791 to 6,534 square feet of land area. The comparables are improved with 1.5-story dwellings of frame or masonry exterior construction ranging in size from 1,020 to 1,560 square feet of living area. The dwellings were built from 1922 to 1954. One comparable has a concrete slab foundation and three comparables each have an unfinished basement. Each comparable has central air conditioning and a garage that ranges in size from 240 to 576 square feet of building area. The comparables sold from May 2018 to August 2019 for prices ranging from \$113,000 to \$146,900 or from \$89.74 to \$129.17 per square foot of living area, land included. Based on this evidence, the board of review requested no change in the subject's assessment.

In written rebuttal, counsel for the appellant critiqued the comparables submitted by the board of review. Counsel argued that the board of review comparables are not comparable to the subject as each has a garage and/or differ in dwelling size when compared to the subject described as consisting of only "House #1." In a rebuttal grid analysis, counsel reiterated that the appellant's comparables are the best comparable sales in the record and contended the subject's assessment should be reduced.

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 record contains eight suggested comparable sales for the Board's consideration. The Board finds neither party submitted comparables that were truly similar to the subject due to significant differences in location, number of dwellings, dwelling size, age and/or features. Nevertheless, the Board gives less weight to the comparables submitted by the appellant due to their distant locations from the subject. The Board also gives reduced weight to board of review comparable #3 due to its dissimilar concrete slab foundation and newer dwelling when compared to the subject dwelling.

The Board finds the best evidence of market value to be board of review comparables #1, #2 and #4. Despite that none of these comparables have two apartments or an additional dwelling like the subject property and each comparable has a garage unlike the subject, these comparables are relatively similar to the subject in location, design and age. They sold from June 2018 to August 2019 for prices ranging from \$131,750 to \$146,900 or from \$89.74 to \$129.17 per square foot of living area, including land. The subject's assessment reflects a market value of \$130,210 or \$79.49 per square foot of living area, when using the combined living area of the two dwellings including land, which is below the range established by the best comparable sales in this record both in terms of overall value and on a price per square foot basis. After considering adjustments to the comparable sales for differences when compared to the subject, the Board finds no reduction in the subject's estimated market value as reflected by its 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



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: May 18, 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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