



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

APPELLANT: Marlene Polesel / PPMP Properties
DOCKET NO.: 19-00620.001-R-1
PARCEL NO.: 30-07-19-211-004-0000

The parties of record before the Property Tax Appeal Board are Marlene Polesel / PPMP Properties, 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: \$12,877
IMPR.: \$87,966
TOTAL: \$100,843

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 part two-story and part one-story building with four apartment units. The building has frame exterior construction with 3,770 square feet of living area which was constructed in 1916 and includes an unfinished basement. The property has a 20,473 square foot site and is located in Joliet, Joliet Township, Will County.¹

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on four comparable sales located from 0.02 to 2.56 miles from the subject property. The comparables are improved with two, two-story and two, part two-story and part one-story buildings that range in size from 3,456 to 4,080 square feet of living area. The buildings were constructed from 1890 to 1923. Each comparable has a basement and two of

¹ Appellant's attorney provided limited information regarding the features of the subject property. Additional descriptive details about the subject were submitted by the board of review.

the comparables each have a garage with either 684 or 1,056 square feet of building area.² The comparables sold from January 2018 to October 2019 for prices ranging from \$40,000 to \$215,000 or from \$11.50 to \$60.76 per square foot of living area, land included. Based on this evidence, the appellant requested the subject's assessment be reduced to \$57,188.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$100,843. The subject's assessment reflects a market value of \$302,197 or \$80.16 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 response to the appellant's comparables, the board of review submitted comments indicating appellant's comparables #1 and #2 were located on the "east side of Joliet Township which sell for less" than the subject's Rockdale neighborhood. It also argued that appellant's comparable #3 was an invalid sale and submitted the PTAX-203 Real Estate Transfer Declaration as documentation of this claim, disclosing the property was not advertised for sale.

In support of its contention of the correct assessment the board of review submitted a grid analysis and property record cards on the subject and four comparable sales located less than one mile from the subject property. The comparables have sites that range in size from 5,227 to 12,196 square feet of land area and are improved with three, two-story and one, part two-story and part one-story buildings each containing four apartment units. The comparables have frame or masonry exterior construction and range in size from 3,315 to 4,966 square feet of living area. The comparables were built from 1890 to 1987. Each comparable has an unfinished basement, one comparable has central air conditioning and one comparable has two fireplaces. Two comparables have one or two garages totaling 800 or 1,080 square feet of building area. The comparables sold from March 2017 to March 2020 for prices ranging from \$265,700 to \$362,700 or from \$69.44 to \$89.08 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, counsel for the appellant argued that the board of review provided no evidence to support its claim that properties on the east side of Joliet sell at prices below the subject's neighborhood. With respect to the board of review's claim that appellant's comparable #3 was an invalid sale, the appellant's counsel submitted a copy of the Multiple Listing Service sheet on the property which depicts it was listed for 24 days and has four apartment units. The appellant's attorney argued that board of review comparables #1, #3 and #4 were not comparable to the subject due to newer age, larger dwelling size and/or sale date in 2017, too remote in time to establish market value as of January 1, 2019.

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

² Appellant's attorney provided limited information regarding the features of the comparables. Appellant's grid analysis excluded information regarding site size, number of units, exterior construction, central air conditioning, fireplaces or finished basement.

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 parties submitted eight comparables for the Board's consideration. The Board gave less weight to the appellant's comparables #1, #2 and #4 which are located more distant from the subject than other comparables in the record. The Board gave less weight to board of review comparables #1, #3 and #4 which are dissimilar to the subject in age and/or building size. Additionally, board of review comparables #1 and #4 sold 15 months and 21 months from the January 1, 2019 assessment date, respectively.

The Board finds that neither of the parties' comparables are particularly similar to the subject due to differences in age, design, dwelling size and garages. Nevertheless, the Board shall decide based on the weight of the evidence, regardless of the quality of the evidence. The Board finds the best evidence of market value to be the appellant's comparable #3 and board of review comparable #2 which are relatively similar to the subject in location, age, design and building size. These comparables sold in January and December 2018 for prices of \$210,000 and \$265,700 or for \$60.76 and \$80.15 per square foot of living area, including land, respectively. The subject's assessment reflects a market value of \$302,197 or \$80.16 per square foot of living area, including land, which falls above the range on an overall value basis and just above the range on a per square foot basis as established by the best comparable sales in this record. The Board finds the subject's dwelling size is larger than the best comparables which appears to support a higher overall value. After considering adjustments to the comparables for differences from the subject, the Board finds a preponderance of the evidence does not support a reduction in the subject's assessment.

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: March 16, 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

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