



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

APPELLANT: Scott Huminsky / Patriot Partners
DOCKET NO.: 19-00621.001-R-1
PARCEL NO.: 30-07-09-414-001-0000

The parties of record before the Property Tax Appeal Board are Scott Huminsky / Patriot Partners, the appellant, by attorney Jessica Hill-Magiera 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: \$4,639
IMPR.: \$47,676
TOTAL: \$52,315

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 is improved with a two-story dwelling of frame construction with 1,856 square feet of living area. The dwelling was built in 1900 and is approximately 119 years old. Features of the home include four units, an unfinished full basement, and four bathrooms. The property has a 2,962 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 seven comparable sales improved with two-story dwellings ranging in size from 1,704 to 2,032 square feet of living area. The homes were built from 1890 to 1910. Each comparable has a full basement, one comparable has a fireplace, and one comparable has central air conditioning. Three comparables have one bathroom. The comparables sold from June 2018 to July 2019 for prices ranging from \$37,000 to \$130,000 or

from \$18.21 to \$71.27 per square foot of living area, including land. The appellant requested the subject's assessment be reduced to \$35,414.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$52,315. The subject's assessment reflects a market value of \$156,773 or \$84.47 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 improved with two-story or part two-story and part one-story dwellings of frame or masonry construction ranging in size from 1,852 to 4,966 square feet of living area. The homes were built from 1890 to 1918. Each comparable has four units and an unfinished full basement. The comparables have 4 or 6½ bathrooms. One comparable has two fireplaces and one comparable has an 880 square foot garage. The comparables have sites ranging in size from 4,356 to 12,196 square feet of land area. The comparables sold from December 2017 to December 2018 for prices ranging from \$160,000 to \$362,700 or from \$73.04 to \$86.39 per square foot of living area, including land. The board of review requested no change be made to the assessment.

In rebuttal the appellant's counsel argued the board of review sales are not comparable due to size, date of sale, or having a garage that the subject does not have.

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 Board gives little weight to the appellant's comparables as the appellant failed to disclose if the sales were composed of dwellings with multiple living units or apartments as the subject building has. Additionally, the appellant failed to disclose the land area or number of bathrooms for four of the comparables, which detracts from the ability of the Board to determine the similarity of the comparables to the subject property. The Board gives less weight to board of review comparable #1 due to differences from the subject dwelling in size. The Board gives most weight to board of review comparables #2 through #4 which are similar to the subject in number of living units, age, and style. Comparables #3 and #4 are larger than the subject dwelling but do provide evidence of value. These three comparables sold for prices ranging from \$160,000 to \$265,700 or from \$80.15 to \$86.39 per square foot of living area, including land. Board of review comparable #2 is overall the best comparable in the record even though it has a garage the subject does not have and a larger site than the subject property. This property sold for \$160,000 or \$86.39 per square foot of living area, including land. The subject's assessment reflects a market value of \$156,773 or \$84.47 per square foot of living area, including land, which is below the range established by the best comparable sales in this record

on an overall basis but within the range on a per square foot basis, which is justified considering the subject's size and features. Based on this evidence the Board finds the assessment of the subject property as established by the board of review is appropriate and a reduction in the subject's assessment is not warranted.

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: January 18, 2022



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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