



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

APPELLANT: Agnieszka Olpinska  
DOCKET NO.: 19-00622.001-R-1  
PARCEL NO.: 30-07-15-222-006-0000

The parties of record before the Property Tax Appeal Board are Agnieszka Olpinska, 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:** \$5,955  
**IMPR.:** \$33,207  
**TOTAL:** \$39,162

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 two-story multi-family dwelling of frame exterior construction with 2,248 square feet of living area.<sup>1</sup> The dwelling was constructed in 1905. The property features two apartments and a full unfinished basement. The property has a 7,840 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 six comparable sales located from .45 to .92 of a mile from the subject property, two of which are within the subject's neighborhood. The comparables are improved with two-story dwellings that range in size from 1,936 to 2,488 square feet of living area. The dwellings were built from 1880 to 1915. Each comparable has a full basement, one

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<sup>1</sup> The subject's property record card provided by the board of review describes the subject as a multi-family dwelling with two apartments, which was unrefuted by the appellant.

comparable has a fireplace and three comparables each have a garage that ranges in size from 880 to 1,152 square feet of building area. The appellant did not provide the site size, exterior construction or basement finish, if any, of the comparables. The properties sold from April 2018 to May 2019 for prices ranging from \$35,000 to \$90,000 or from \$14.07 to \$39.47 per square foot of living area, including land. Based on this evidence, the appellant requested that the subject's assessment be reduced to \$15,645, which would reflect a market value of \$46,940 or \$20.88 per square foot of living area, 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 \$39,162. The subject's assessment reflects a market value of \$117,357 or \$52.21 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 appeal, the board of review submitted a letter prepared by the Joliet Township Assessor. The assessor argued that only two of the appellant's comparables are located within the subject's neighborhood, while the remaining appellant's comparables are located on the east side of Joliet.

In support of its contention of the correct assessment the board of review, through the township assessor, submitted information on four comparable sales located within the subject's neighborhood. The comparables have sites that range in size from 5,227 to 9,583 square feet of land area. The comparables are improved with two-story dwellings of frame or masonry exterior construction that range in size from 1,656 to 2,304 square feet of living area. Each comparable has a full unfinished basement, one comparable has a fireplace and three comparables each have a garage that ranges in size from 260 to 400 square feet of building area. The properties sold in July and August 2019 for prices ranging from \$109,000 to \$175,000 or from \$57.55 to \$102.22 per square foot of living area, including land. As part of its submission, the board of review provided a map of both parties' comparables in relation to the subject property. Based on this evidence, the board of review requested confirmation of the subject's assessment.

In written rebuttal, counsel for the appellant critiqued the board of review comparables. Counsel asserted that board of review comparable #1 appears to be an outlier based on sale price per square foot, the property is 23% smaller and has a garage; board of review comparable #2 is 26% smaller and has a garage; and board of review comparable #3 has a garage. Counsel noted that board of review comparable sale #4 is an acceptable sale. In a rebuttal grid analysis, counsel reiterated that the appellant's comparable sales #1, #2 and #3, along with board of review comparable sale #4 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 parties submitted ten suggested comparable sales to support their respective positions before the Property Tax Appeal Board. The Board finds none of these comparables are particularly similar to the subject as none were reported to be multi-family dwellings like the subject. Nevertheless, the Board gives less weight to the appellant's comparables #1, #3, #4, #5 and #6 due to their dissimilar locations from the subject and/or they have a garage, not a feature of the subject. The Board gives reduced weight to board of review comparable #1 as its sale price appears to be an outlier when compared to the remaining sales prices in the record. The Board also gives reduced weight to board of review comparable #2 due to its considerably smaller dwelling size when compared to the subject dwelling and board of review comparable #3 as it has a garage, unlike the subject.

The Board finds the best evidence of market value to be appellant's comparable sale #2 and board of review comparable sale #4. Despite that neither of these comparables have two apartments like the subject, they are relatively similar to the subject in location, dwelling size, design and age. These most similar comparables sold in October 2018 and July 2019 for prices of \$90,000 and \$109,000 or for \$39.47 and \$57.55 per square foot of living area, including land. The subject's assessment reflects a market value of \$117,357 or \$52.21 per square foot of living area, including land, which is bracketed by the two best comparable sales in this record on a price per square foot basis. After considering adjustments to the comparables for differences from the subject, the Board finds the subject's assessment is supported. Based on this evidence 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.



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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: July 20, 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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