



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

APPELLANT: David Janzen / Vagas Properties
DOCKET NO.: 19-00632.001-R-1
PARCEL NO.: 30-07-18-117-014-0000

The parties of record before the Property Tax Appeal Board are David Janzen / Vagas Properties, 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 **a reduction¹** 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: \$10,400
IMPR.: \$13,931
TOTAL: \$24,331

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 one-story dwelling of frame construction with 1,150 square feet of living area. The dwelling was constructed in 1953. Features of the property include a slab foundation, central air conditioning, one bathroom, and a detached one-car garage with 280 square feet of building area. The property has a 7,405 square foot site and is located in Joliet, Joliet Township, Will County.

The appellant's appeal is based on overvaluation. In support of this argument the appellant submitted evidence disclosing the subject property was purchased on September 17, 2018 for a price of \$73,000. The appellant indicated the parties to the transaction were not related, the property was sold through a Realtor, the property had been advertised for sale, and listed in the

¹ The reduction is based on the assessment of the subject property as reported on the Notice of Final Decision on Assessed Value by the Board of Review dated January 1, 2020, totaling \$37,690.

Multiple Listing Service (MLS). The appellant submitted a copy of the closing statement identifying the sellers as Adan Torres and Crystal Torres. The settlement statement also disclosed that a real estate commission was paid. The appellant also submitted a copy of the subject's MLS listing sheet disclosing the marketing time was two days and further indicated the property "needed total rehabbing." The appellant provided a copy of the board of review notice of final decision disclosing a total assessment of \$37,690. Based on this evidence, the appellant requested the subject's assessment be reduced to \$24,331.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the assessment of the subject property after board of review action was \$24,331, however, this amount differs from that stated on the board of review notice of final decision.

In support of the assessment the board of review presented a written statement from the Joliet Township Assessor that the 2019 assessment was lowered to reflect the subject's 2018 sale price. The narrative stated the subject's 2019 assessment was \$24,331, which also matched the 2019 assessment as reported on a copy of the subject's property record card submitted by the board of review. The assessor also identified four comparable sales that were improved with one-story dwellings ranging in size from 1,180 to 1,372 square feet of living area and in age from 60 to 65 years old. These properties sold from March 2018 to July 2019 for prices ranging from \$99,000 to \$134,900 or from \$83.90 to \$99.93 per square foot of living area, including land.

The board of review requested no change be made to the subject's assessment.

The appellant's counsel submitted rebuttal comments arguing in part that the board of review did not dispute the arm's length sale of the subject property.

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 met this burden of proof and a reduction in the subject's assessment is warranted.

Initially, the Board finds there is a discrepancy regarding the subject's total assessment as reported on the board of review notice of final decision of \$37,690 and the "Board of Review Notes on Appeal" which disclosed a total assessment after board of review action of \$24,331. Based on this record, the Property Tax Appeal Board has opted to consider the assessment as reported on the notice of final decision of \$37,690 as the final assessed value of the subject property for the 2019 tax year, which reflects a market value of approximately \$113,070.

Next, the Board finds the best evidence of market value to be the purchase of the subject property in September 2018 for a price of \$73,000. The appellant provided evidence demonstrating the sale had the elements of an arm's length transaction. Additionally, the township assessor acquiesced to the conclusion that the September 2018 purchase price was indicative of the subject's fair cash value as of January 1, 2019, and reportedly reduced the 2019

assessment to \$24,331 to reflect the purchase price. The Board finds the purchase price is below the market value reflected by the assessment as reported on the notice of final decision. Based on 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.



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: June 8, 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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