



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

APPELLANT: Victor Lang  
DOCKET NO.: 19-09591.001-R-1  
PARCEL NO.: 21-14-13-212-014-0000

The parties of record before the Property Tax Appeal Board are Victor Lang, 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:** \$5,369  
**IMPR.:** \$21,423  
**TOTAL:** \$26,792

Subject only to the State multiplier as applicable.

**Statement of Jurisdiction**

The appellant timely filed the appeal from the 2018 final administrative decision of the Illinois Property Tax Appeal Board pursuant to section 16-185 of the Property Tax Code (35 ILCS 200/16-185) 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 one-story dwelling of frame exterior with 988 square feet of living area. The dwelling was built in 1975. Features of the property include a concrete slab foundation, one bathroom and a 484 square foot garage. The property has an 8,114 square foot site and is located in University Park, Monee 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 in University Park and within .26 of a mile from the subject property. The comparables are improved with one-story dwellings that range in size from 988 to 1,028 square feet of living area. The dwellings were built in 1970 or 1975. Each comparable has a concrete slab foundation, one bathroom and a garage ranging in size from 260 to 528 square feet of building area. Two comparables have central air conditioning. The properties sold from February 2018 to November 2019 for prices ranging from \$3,000 to \$61,000 or from \$3.04 to \$59.34 per square foot of living area, including land.

Based on this evidence, the appellants requested the subject's assessment be reduced to \$14,712 reflecting a market value of \$44,140 or \$44.68 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 \$26,792. The subject's assessment reflects a market value of \$80,288 or \$81.26 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, through the township assessor submitted a grid analysis and property record cards for the subject and three comparable sales. The comparables are located in University Park and have sites that range in size from 7,276 to 7,293 square feet of land area. The comparables are improved with one-story dwellings of masonry exterior construction with 1,028 or 1,160 square feet of living area. The dwellings were built in 1970 and 1975. Each comparable has a concrete slab foundation and one bathroom. One comparable has central air conditioning and two comparables each have a garage with either 200 or 484 square feet of building area. The sales occurred from March 2019 to August 2020 for prices ranging from \$90,000 to \$94,900 or from \$81.81 to \$89.49 per square foot of living area, including land.

In rebuttal the township assessor stated that appellant's comparable sales #2 and #4 were sold by a financial institution. The assessor also stated that the subject property is not an owner occupied residence, therefore the property does not qualify for the "rollover" provision of section 16-185 of the Property Tax Code and the reduced assessment established by the Property Tax Appeal Board is not automatically entitled to be carried forward.

Based on this evidence the board of review requested no change be made to the assessment.

In written rebuttal, counsel for the appellant contends that the comparables presented by the board of review area not comparable to the subject in that board of review comparable #1 is a remote 2020 sale; board of review comparable #2 has no garage as does the subject; and board of review board of review comparable #3 is 17% larger than the subject. In a rebuttal grid analysis, counsel reiterated that the appellant's comparables #1, #3, #5 and #6 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 nine suggested comparable sales for the Board's consideration. The Board has given less weight to the appellant's comparable #2 as it appears to be an outlier due to its

significantly lower sale price of \$3,000 or \$3.04 per square foot of living area, including land when compared to the other sales in the record. The Board has also given less weight to the appellant's comparables #3 and #6, as well as board of review comparable #3 as each dwelling has central air conditioning, not a feature of the subject. The Board has given reduced weight to board of review comparable #1 due to its sale occurring less proximate in time to the lien date at issue and thus less likely to be indicative of the subject's market value as of January 1, 2019.

The Board finds the best evidence of market value to be the appellant's comparables #1, #4 and #5, along with board of review comparable #2, which are similar to the subject in location, dwelling size, design, age and features. However, the Board finds board of review comparable #2 has no garage, suggesting an upward adjustment would be required to make this comparable more equivalent to the subject. The comparables sold from March 2018 to November 2019 for prices ranging from \$39,900 to \$90,000 or from \$38.81 to \$87.55 per square foot of living area, including land. The subject's assessment reflects a market value of \$80,288 or \$81.26 per square foot of living area, including land, which falls within the range established by the best comparable sales in the record. Based on this record and after considering adjustments to the comparables 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 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.



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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:

August 23, 2022



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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

State of Illinois  
Property Tax Appeal Board  
William G. Stratton Building, Room 402  
401 South Spring Street  
Springfield, IL 62706-4001

APPELLANT

Victor Lang, by attorney:  
Jessica Hill-Magiera  
Attorney at Law  
790 Harvest Drive  
Lake Zurich, IL 60047

COUNTY

Will County Board of Review  
Will County Office Building  
302 N. Chicago Street  
Joliet, IL 60432