



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

APPELLANT: Jorge Galvan, Jr.
DOCKET NO.: 20-03506.001-R-1
PARCEL NO.: 21-14-30-203-019-0000

The parties of record before the Property Tax Appeal Board are Jorge Galvan, Jr., the appellant, by attorney Ellen G. Berkshire, of Verros Berkshire in Oakbrook Terrace; 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: \$18,559
IMPR.: \$72,127
TOTAL: \$90,686

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 2020 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 1-story dwelling of masonry exterior construction with 2,533 square feet of living area. The dwelling was constructed in 1992. Features of the home include a basement with finished area, central air conditioning, a fireplace, and a 1,483 square foot garage. The property has a 94,960 square foot site and is located in Monee, Monee 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 6, 2017 for a price of \$244,900. The appellant completed Section IV – Recent Sale Data of the appeal petition disclosing that the subject property was sold by a court appointed guardian for the seller, the subject was listed for sale for 3 months online, and that the sale was not by contract for deed or

due to foreclosure.¹ The appellant presented a settlement statement indicating a sale price of \$244,900 and indicates that realtors' commissions and attorneys' fees were paid at closing. The appellant also presented a contract for the purchase of the subject property and a listing sheet.

Based on this evidence, the appellant requested a reduction in the subject's assessment to reflect the purchase price.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$90,686. The subject's assessment reflects a market value of \$271,759 or \$107.29 per square foot of living area, land included, when using the 2020 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, two of which are located in the subject's neighborhood. The parcels range in size from 62,290 to 179,902 square feet of land area and are improved with 1-story homes of masonry exterior construction ranging in size from 2,336 to 3,112 square feet of living area. The dwellings were built from 1993 to 2001. Each home has a basement, one of which has finished area, central air conditioning, one or two fireplaces, and a garage ranging in size from 923 to 1,884 square feet of building area. The comparables sold from July 2017 to November 2019 for prices ranging from \$309,500 to \$429,900 or from \$121.82 to \$172.58 per square foot of living area, including land.

The board of review also submitted information on four equity comparables located in the subject's neighborhood. The board of review noted that equity comparables are provided because only two of the four comparable sales were within the subject's neighborhood. Inasmuch as these equity comparables are not responsive to the appellant's overvaluation argument, the Board shall not further consider these comparables.

The board of review presented a brief from the township assessor contending that the board of review granted the appellant a reduction to the sale price for the 2017, 2018, and 2019 tax years. The township assessor further contended that other sales in the subject's neighborhood were considering in developing the subject's assessment and that assessments in the subject's neighborhood and township were increased for the 2020 tax year by the supervisor of assessments.

Based on this evidence the board of review requested the subject's assessment be confirmed.

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

¹ The Board notes that the appellant disclosed in the appeal petition that the sale was between related parties, but the board of review presented a Real Estate Transfer Declaration indicating the sale was not between related parties. Moreover, the board of review submitted a letter from the township assessor describing a reduction in the subject's assessment by the board of review based on this sale, suggesting that the board of review does not dispute the arm's length nature of this sale.

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 finds the best evidence of market value in the record to be the board of review's comparables #2, #3, and #4, which are more similar to the subject in dwelling and sold more proximate in time to the assessment date, but have varying degrees of similarity to the subject in age, location, lot size, and features. The Board gives less weight to the board of review's comparable #1, which is an approximately 19% larger home than the subject dwelling and sold in 2017, which is less proximate in time to the January 1, 2020 assessment date than other comparables in this record. The Board also gives less weight to the September 2017 sale of the subject property, which occurred less proximate in time to the assessment date, and thus, is less likely to be indicative of market value as of the assessment date.

The most similar comparables sold from June 2018 to November 2019 for prices ranging from \$309,500 to \$429,900 or from \$121.82 to \$172.58 per square foot of living area, including land. The subject's assessment reflects a market value of \$271,759 or \$107.29 per square foot of living area, including land, which is below the range established by the best comparable sales in this record. Based on this record and after considering appropriate adjustments to the best comparables for differences from the subject, the Board finds the subject's assessment is not reflective of market value and 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.



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: February 21, 2023



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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