



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

APPELLANT:     Guadalupe Unzueta  
DOCKET NO.:    20-06290.001-R-1  
PARCEL NO.:     16-05-02-304-071-0000

The parties of record before the Property Tax Appeal Board are Guadalupe Unzueta, 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 a reduction 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:**        \$23,758  
**IMPR.:**       \$95,837  
**TOTAL:**       \$119,595

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 two-story dwelling of brick and siding exterior construction with 2,563 square feet of living area.<sup>1</sup> The dwelling was constructed in 1973. Features of the home include a basement, central air conditioning, a fireplace and a 745 square foot garage. The property also has a 3,768 square foot tennis court. The property has a 17,617 square foot site and is located in Homer Glen, Homer Township, Will County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument, the appellant submitted information on four comparable sales located in the same assessment neighborhood as the subject and within .50 of a mile from the subject property. The comparables are improved with two-story dwellings ranging in size from 2,248 to 2,807 square feet of living

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<sup>1</sup> The Board finds the best description of the subject property is found in the evidence presented by the board of review.

area. The dwellings were built from 1972 to 1975. Each comparable has a basement, central air conditioning, a fireplace and a garage ranging in size from 382 to 544 square feet of building area. The comparables sold from April 2019 to October 2020 for prices ranging from \$262,000 to \$344,000 or from \$103.64 to \$125.09 per square foot of living area, including land. Based on this evidence, the appellant requested the subject's assessment be reduced to \$96,189, which would reflect a market value of \$288,596 or \$112.60 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 \$123,523. The subject's assessment reflects a market value of \$370,162 or \$144.43 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.

The board of review submitted a letter prepared by the Homer Township Assessor's Office and a grid analysis reiterating the appellant's comparables, which included additional descriptive information on the properties. The assessor reported the appellant's comparables have sites that range in size from 12,364 to 20,204 square feet of land area. The comparable dwellings have exterior constructions of brick and siding, brick and aluminum or brick and stucco.

In support of its contention of the correct assessment, the board of review, through the township assessor submitted a grid analysis with information on the subject and four comparable sales located in the same assessment neighborhood as the subject and within .36 of a mile from the subject property. The comparables have sites that range in size from 12,798 to 18,870 square feet of land area. The comparables are improved with two-story dwellings of brick and stucco, cedar siding and brick, brick and siding or brick, stucco and stone exterior construction ranging in size from 2,685 to 3,028 square feet of living area. The dwellings were built from 1975 to 1988. Each comparable has a basement, central air conditioning, a fireplace and a garage ranging in size from 432 to 571 square feet of building area. The comparables sold from September 2018 to October 2020 for prices ranging from \$375,000 to \$518,000 or from \$134.74 to \$171.75 per square foot of living area, including land.

The board of review also submitted property record cards for two additional comparable sales with limited descriptive information, identified as parcel numbers 05-02-104-026-0000 and 05-02-305-018-0000 that were not presented in the grid analysis.<sup>2</sup> The comparables are improved with two-story dwellings containing 2,240 or 2,976 square feet of living area and a garage with either 528 or 760 square feet of building area. The properties sold in August 2019 and February 2020 for prices of \$399,000 and \$345,000 or for \$134.07 and \$154.02 per square foot of living area, including land. The board of review also submitted a location map depicting the locations of both parties' comparables in relation to the subject property.<sup>3</sup>

Based on this evidence, the board of review offered to stipulate to a total assessment of \$119,595 for the subject property, reflecting a market value of \$358,391 or \$139.83 per square foot of

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<sup>2</sup> The Board has numbered these two comparables 5 and 6 for ease of read.

<sup>3</sup> The location map depicts seven assessor comparables and seven appellant comparables.

living area, including land 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 written rebuttal, the appellant's counsel rejected the stipulated assessment offered by the board of review. Counsel contended that board of review comparable #1 is 13 years newer than the subject, board of review comparable #2 is 15 years newer than the subject and the 2018 sale of board of review comparable #3 is too remote in time to establish market value as of January 1, 2020. In a rebuttal grid analysis, counsel suggested that the appellant's comparables #1, #2 and #3 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 met this burden of proof and a reduction in the subject's assessment is warranted.

The record contains ten suggested comparable sales for the Board's consideration. The Board has given less weight to board of review comparables #1, #2, #3 and #4 due to differences from the subject in age and/or dwelling size. Furthermore, board of review comparable #3 has a sale date occurring in 2018, less proximate in time to the assessment date at issue than the other comparable sales in the record. The Board has also given less weight to board of review comparables #5 and #6, since the board of review did not disclose the site sizes, dwelling ages and/or other features, such as central air conditioning and number of fireplaces, if any, to allow the Board to conduct a meaningful comparative analysis of the comparables to the subject property.

The Board finds the best evidence of market value to be the appellant's comparable sales, which sold proximate in time to the assessment date at issue and are similar to the subject in location, dwelling size, design, age and some features. However, the Board finds the comparables lack a 3,768 square foot tennis court, a feature of the subject and have smaller garage sizes and smaller basement sizes, when compared to the subject, suggesting upward adjustments would be required to make the comparables more equivalent to the subject. Nevertheless, these four comparables sold from April 2019 to October 2020 for prices ranging from \$262,000 to \$344,000 or from \$103.64 to \$125.09 per square foot of living area, including land. The subject's assessment reflects a market value of \$370,162 or \$144.43 per square foot of living area, including land, which falls above the range established by the best comparable sales in the record. After considering adjustments to the best comparables for differences when compared to the subject, the Board finds the subject's estimated market value as reflected by its assessment is excessive. Therefore, based on this record the Board finds a reduction in the subject's assessment commensurate with the board of review's recommendation 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.



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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:

May 16, 2023



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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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