



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

APPELLANT: Jerry & Donna Ramusack
DOCKET NO.: 20-06349.001-R-1
PARCEL NO.: 21-14-01-202-083-1083

The parties of record before the Property Tax Appeal Board are Jerry & Donna Ramusack, the appellants, 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: \$1,941
IMPR.: \$6,402
TOTAL: \$8,343

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellants 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 one-story condominium unit in a three-story condominium building of frame construction with 975 square feet of living area. The dwelling was constructed in 1972 and has a concrete slab foundation. The property is located in Park Forest, Monee Township, Will County.

The appellants contend overvaluation as the basis of the appeal. In support of this argument the appellants submitted information on three comparable sales that are located .04 or .10 of a mile from the subject. The comparables are improved with condominium units with 975 or 989 square feet of living area. The dwellings were built in 1972 and have slab foundations. The comparables sold in March or July 2019 for prices ranging from \$21,000 to \$26,000 or from \$21.23 to \$26.67 per square foot of living area, including land.

Based on this evidence the appellants requested a reduction in the subject's assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$9,543. The subject's assessment reflects a market value of \$28,598 or \$29.33 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 within the same neighborhood code as the subject. The board of review's comparable #2 is the same property as the appellant's comparable #3. The comparables have sites ranging in size from 678 to 3,943 square feet of land area that are improved with condominium units of frame construction with 898 or 975 square feet of living area. The dwellings were built in 1972 and have slab foundations. One comparable has central air conditioning and a fireplace. The comparables sold from August 2017 to July 2019 for prices ranging from \$25,000 to \$55,000 or from \$25.64 to \$61.25 per square foot of living area, including land.

The board of review's submission included an equity grid analysis to demonstrate the subject property is being uniformly assessed.

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

The appellants submitted rebuttal critiquing the board of review's submission and argued the appellants' comparables support a request to lower the subject's market value to \$21,689 or \$22.24 per square foot of living area, including land, based on the comparables' median sale prices.

Conclusion of Law

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

The parties submitted a total of six comparable sales for the Board's consideration, one of which was submitted by both parties. The Board gives less weight to the board of review's comparables #1, #3 and #4, due to their location outside of the subject's neighborhood code and/or their sale date occurring greater than 18 months prior to the January 1, 2020 assessment date at issue. The Board finds the parties' remaining comparables, which includes the parties' common comparable, have varying degrees of similarity to the subject. The best comparables sold in March or July 2019 for prices ranging from \$21,000 to \$26,000 or from \$21.23 to \$26.67 per square foot of living area, including land. The subject's assessment reflects a market value of \$28,598 or \$29.33 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. Finally, the Board gives less weight to the board of review's equity analysis, as the Board finds the evidence is not responsive to the overvaluation argument brought by the appellants. Based on this evidence 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 27, 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

AGENCY

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