



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

APPELLANT: Sam D. Ferrara  
DOCKET NO.: 20-06385.001-R-1  
PARCEL NO.: 23-15-03-403-042-0000

The parties of record before the Property Tax Appeal Board are Sam D. Ferrara, 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:** \$7,133  
**IMPR.:** \$61,417  
**TOTAL:** \$68,550

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 2-story dwelling of brick and frame exterior construction with 2,897 square feet of living area.<sup>1</sup> The dwelling was constructed in 1942. Features of the home include a basement, central air conditioning, two fireplaces, and a 576 square foot garage. The property has a 9,240 square foot site and is located in Crete, Crete Township, Will County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on three comparable sales located within 0.87 of a mile from the subject. The comparables are improved with 2-story homes ranging in size from 1,984 to 2,257 square feet of living area that were built from 1941 to 1979. Two homes each have a basement, central air conditioning, a fireplace, and a 429 or a 552 square foot garage. The comparables

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<sup>1</sup> The parties differ regarding the subject's dwelling size. The Board finds the best evidence of the subject's dwelling size is found in the subject's property record card presented by the board of review, which was not refuted by the appellant in written rebuttal.

sold from November 2018 to July 2020 for prices ranging from \$95,000 to \$145,000 or from \$47.88 to \$67.19 per square foot of living area, including land. Based on this evidence the appellant 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 \$68,550. The subject's assessment reflects a market value of \$205,424 or \$70.91 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 three comparable sales located from 0.20 of a mile to 1.00 mile from the subject.<sup>2</sup> The parcels range in size from 7,439 to 16,482 square feet of land area and are improved with 2-story homes of frame, brick and frame, or stucco exterior construction ranging in size from 2,621 to 2,735 square feet of living area. The homes were built from 1934 to 1969. Each home has a basement, central air conditioning, one or two fireplaces, and a garage ranging in size from 539 to 719 square feet of building area. These three comparables sold from August 1998 to March 2016 for prices ranging from \$1,000 to \$200,000 or from \$0.38 to \$73.13 per square foot of living area, including land.

The board of review submitted a letter from the township assessor's office contending that the appellant's comparable #1 was a short sale, the appellant's comparable #2 was a bank owned property, and the appellant's comparable #3 was a bank owned property with condition issues at the time of sale, as described in listing information and Real Estate Transfer Declarations presented with the township assessor's letter. Based on this evidence the board of review requested confirmation of the subject's assessment.

In written rebuttal, the appellant argued the board of review's comparables were not recent sales.

### **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 record contains a total of six comparable sales for the Board's consideration. The Board gives less weight to each of the board of review's comparables which sold more remote in time to the assessment date. The Board gives less weight to the appellant's comparable #1 due to substantial differences from the subject in foundation type and garage amenity and which also sold less proximate in time to the assessment date than other comparables in this record.

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<sup>2</sup> The board of review presented four comparables, the first of which transferred by Quit Claim Deed for no consideration and will not be further considered herein. For ease of reference, comparables #2 through #4 are renumbered as comparables #1 through #3.

The Board finds the best evidence of market value to be the appellant's comparables #2 and #3, which are similar to the subject in dwelling size, location, and features. These two most similar comparables sold for prices of \$114,400 and \$145,000 or for \$50.69 and \$67.19 per square foot of living area, including land. The subject's assessment reflects a market value of \$205,424 or \$70.91 per square foot of living area, including land, which is above the best comparable sales in this record but appears to be justified given the subject's is substantially larger dwelling size of 2,897 square feet of living area than the best comparables. Based on this evidence and after considering appropriate adjustments to the best comparables for differences when compared to the subject, the Board finds 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:

August 22, 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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