



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

APPELLANT: Adam Zawierucha
DOCKET NO.: 20-06402.001-R-1
PARCEL NO.: 12-02-32-209-002-0000

The parties of record before the Property Tax Appeal Board are Adam Zawierucha, 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: \$10,092
IMPR.: \$60,319
TOTAL: \$70,411

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 frame and brick exterior construction¹ with 1,672 square feet of living area. The dwelling was constructed in 1998. Features of the home include a basement with 608 square feet of finished area, central air conditioning, and a 380 square foot garage. The property is located in Romeoville, DuPage 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 within 0.12 of a mile from the subject. The comparables are improved with 2-story homes of frame and brick exterior construction² with 1,672 square feet of living area that were built from 2000 to 2005. Each home

¹ Additional details regarding the subject not reported by the appellant are found in the board of review's evidence, which were not refuted by the appellant in written rebuttal.

² Additional details regarding the comparables are found in the board of review's evidence, which were not refuted by the appellant in written rebuttal.

has a basement, one of which has 330 square feet of finished area, central air conditioning, and a 380 square foot garage. The comparables sold from March to December 2019 for prices ranging from \$205,000 to \$209,900 or from \$122.61 to \$125.54 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 \$77,571. The subject's assessment reflects a market value of \$232,457 or \$139.03 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 the same four comparable sales presented by the appellant; however, the board of review indicated that comparable #2 is an invalid sale and presented sales data for only three of these comparables. The board of review presented property record cards and Real Estate Transfer Declarations for these sales, disclosing they were advertised for sale and were not between related parties and that comparable #2 transferred by an Administrator's Deed.

The board of review submitted a brief contending that the subject is located in a neighborhood of tract built townhomes with several different models. The board of review argued that the appellant's comparables #1 and #3 lack finished basement area, the appellant's comparable #4 has less finished basement area than the subject, and the appellant's comparable #2 is an invalid sale because it transferred by Administrator's Deed.

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

In written rebuttal, the appellant argued the board of review presented the same comparable sales as the appellant.

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.

As an initial matter, the Board finds the board of review has not demonstrated that the appellant's comparable #2 was not an arm's length sale. "Illinois law requires that all real property be valued at its fair cash value, estimated at the price it would bring at a fair voluntary sale where the owner is ready, willing, and able to sell but not compelled to do so, and the buyer is likewise ready, willing, and able to buy, but is not forced to do so. Bd. of Educ. v. Ill. Prop. Tax Appeal. Bd., 2011 IL App (2d) 100068, P36, 961 N.E.2d 794, 801, 356 Ill. Dec. 405, 412 (citing Chrysler Corp. v. State Property Tax Appeal Bd., 69 Ill. App. 3d 207, 211, 387 N.E.2d 351, 355, 25 Ill. Dec. 695, 699 (2d Dist. 1979)). The Real Estate Transfer Declaration for comparable #2 disclosed it was advertised for sale and was not a sale between related parties.

The mere fact that the appellant's comparable #2 transferred by an Administrator's Deed, without further evidence of the circumstances of this sale, does not demonstrate the sale was not an arm's length transaction. Accordingly, in the absence of other evidence, the Board will consider the appellant's comparable #2 on this record.

The record contains four comparable sales, with three common sales, for the Board's consideration, which are identical to the subject in dwelling size and are similar to the subject in age, location, and features, although only three of these comparables lack finished basement area that is a feature of the subject and one of these comparables has less finished basement area than the subject, suggesting upward adjustments to these comparables would be needed to make them more equivalent to the subject. These comparables sold for prices ranging from \$205,000 to \$209,900 or from \$122.61 to \$125.54 per square foot of living area, including land. The subject's assessment reflects a market value of \$232,457 or \$139.03 per square foot of living area, including land, which is above the range established by the best comparable sales in this record and appears to be excessive even after considering adjustments to the comparables for differences from the subject, such as finished basement area. Comparable #4 is the only comparable in this record with finished basement area, but has less finished basement area than the subject and sold for a price of \$209,900 or \$125.54 per square foot of living area, including land. 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: May 16, 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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