



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

APPELLANT: P Moss Properties/Pam Moss  
DOCKET NO.: 21-06164.001-R-1  
PARCEL NO.: 11-04-33-406-008-0000

The parties of record before the Property Tax Appeal Board are P Moss Properties/Pam Moss, 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:** \$13,178  
**IMPR.:** \$50,591  
**TOTAL:** \$63,769

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 2021 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 site with 7,104 square feet of land area improved with two dwellings. House #1 is composed of a one-story dwelling of frame construction with 884 square feet of living area. The dwelling was constructed in 1914. Features of the home include a full basement, central air conditioning, and one bathroom. House #2 is composed of a two-story dwelling of frame and masonry construction with 1,496 square feet of living area. The home was built in 1947. Features of the home include a full basement, central air conditioning, and two bathrooms. The property is in Crest Hill, Lockport Township, Will County.<sup>1</sup>

The appellant contends overvaluation as the basis of the appeal; however, the appellant provided an analysis which included only the size and description associated with house #1. In support of

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<sup>1</sup> The descriptive information was gleaned from the evidence provided by the Will County Board of Review, which included a copy of the subject's property record card.

the overvaluation argument the appellant submitted information on five comparable sales improved with one-story dwellings that range in size from 828 to 1,020 square feet of living area. The homes were built from 1917 to 1929. Four comparables have basements, each comparable has central air conditioning, and three comparables have garages ranging in size from 260 to 484 square feet of building area. The comparables have one or two bathrooms. These properties are located within .30 of a mile from the subject and are in the same neighborhood as the subject property. The sales occurred from April 2020 to September 2021 for prices ranging from \$75,986 to \$183,000 or from \$74.50 to \$200.66 per square foot of living area, including land. The appellant requested the subject's total assessment be reduced to \$48,039.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$63,769. The subject's assessment reflects a market value of \$191,269 or \$80.37 per square foot of combined living area, land included, when using the 2021 three-year average median level of assessment for Will County of 33.34% as determined by the Illinois Department of Revenue.

In rebuttal the board of review submitted a statement from the Lockport Township Assessor explaining the subject property is improved with two dwellings and the appellant used only the square footage associated with house #1 in its analysis. She further explained that appellant's comparables #1 through #4 are composed of one house/one parcel properties while comparable #5 has two houses. The township assessor asserted, however, that appellant's comparable sale #5 was invalid as it transferred with a Judicial Deed.

In support of its contention of the correct assessment the board of review submitted information on two comparable sales both consisting of two homes on one parcel located in the same subdivision as the subject property. Comparable #1 consists of a 7,252 square foot site improved with two one-story dwellings containing 1,064 and 620 square feet of living area that were built in 1939 and 1947, respectively. Each home has a one bathroom and one comparable has a basement. This property sold in June 2021 for a price of \$155,000 or \$92.04 per square foot of combined living area, including land. Comparable #2 consists of a 6,864 square foot site improved with two one-story dwellings containing 936 and 640 square feet of living area that were built in 1916 and 1950, respectively. Each home has a full or partial basement and one bathroom. This comparable also has a 620 square foot garage. Comparable #2 sold in July 2021 for a price of \$240,000 or \$152.28 per square foot of combined living area, including land. To document its comparables the board of review submitted copies of their property record cards and copies of the real estate transfer declarations associated with the sales. The board of review requested no change to the assessment.

In rebuttal the appellant's counsel asserted that both of the board of review properties were acceptable comparables but argued comparable #1 supports a reduction to the subject's assessment.

### **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 Board gives little weight to the appellant's analysis as the record disclosed the subject property is improved with two dwellings with a combined living area of 2,380 square feet; however, the appellant utilized only the square footage of one of the homes located on the subject property in arguing the property was overvalued. This error detracts from the validity of the appellant's overvaluation claim. The Board gives little weight to appellant's comparable #5 as the price of this property is an outlier that is significantly below the price of the remaining comparable sales in this record. The board of review argued appellant's comparable #5 was not a valid sale as it transferred by a Judicial Deed, which appears to be corroborated by the low purchase price relative to the other comparables. The appellant's four remaining comparables differed from the subject in that each property was improved with one home whereas the subject property is improved with two homes. Nevertheless, the appellant's comparable sales #1 through #4 had unit prices ranging from \$141.13 to \$200.66 per square foot of living area, including land. The subject's assessment reflects a unit value of \$80.37 per square foot of combined living area, land included, which is significantly below the appellant's comparables. The appellant's comparables do not support the overvaluation argument. The Board finds the best evidence of market value to be the board of review comparable sales which are both improved with two dwellings located on one parcel. These two comparables sold for prices of \$155,000 and \$240,000 or for \$92.04 and \$152.28 per square foot of combined living area, including land, respectively. The subject's assessment reflects a market value of \$191,269 or \$80.37 per square foot of living area, including land, which is bracketed by the overall purchase prices but below the price on a per square foot of living area basis as established by the best comparable sales in this record. Based on this evidence 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.



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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: November 21, 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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