



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

APPELLANT: Andrew Maletich
DOCKET NO.: 22-02572.001-R-1
PARCEL NO.: 07-01-31-410-007-0000

The parties of record before the Property Tax Appeal Board are Andrew Maletich, the appellant, by attorney Brian P. Liston of the Law Offices of Liston & Tsantilis, P.C. in Chicago, 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: \$36,560
IMPR.: \$115,189
TOTAL: \$151,749

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 2022 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 is improved with a two-story dwelling of frame construction containing 3,493 square feet of living area. The dwelling was built in 2005. Features of the home include an unfinished basement, central air conditioning, one fireplace, 3½ bathrooms, and an attached three-car garage with 752 square feet of building area. The property has a 15,246 square foot site located in Plainfield, Wheatland 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 improved with two-story dwellings of frame or frame and brick construction that range in size from 3,146 to 3,235 square feet of living area. The homes were built from 2004 to 2007. Each comparable has a basement with one having finished area, central air conditioning, one fireplace, and a three-car garage. These properties also have 2½, 3½ or 4 bathrooms. The comparables have sites ranging in size from

approximately 12,200 to 13,500 square feet of land area. These properties located in the same neighborhood as the subject and are located within .2 miles of the subject property. The sales occurred from June 2019 to February 2021 for prices ranging from \$357,000 to \$400,000 or from \$113.48 to \$123.65 per square foot of living area, including land. The appellant requested the subject's total assessment be reduced to \$137,195.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$151,749. The subject's assessment reflects a market value of \$455,293 or \$130.34 per square foot of living area, land included, when using the statutory level of assessment of 33.33%.¹

In rebuttal the board of review submitted a written narrative from the Wheatland Township Assessor's Office concerning the comparables provided by the appellant. The assessor's office asserted that appellant's comparable sale #1 was not advertised for sale and provided a copy of the PTAX-203 Illinois Real Estate Transfer Declaration corroborating that the property was not advertised for sale. The assessor's office also explained that appellant's comparable sale #2 was acquired by the seller from the Will County Sheriff through as Sheriff's Deed in August 2019 and subsequently sold six months later after being rehabbed. A copy of the Sheriff's Deed was submitted to support this statement. The assessor's office also argued appellant's comparable #3 was a 2019 sale and too old to be considered comparable.

In support of its contention of the correct assessment the board of review submitted information on four comparable sales improved with two-story dwellings of frame construction that range in size from 3,169 to 3,653 square feet of living area. The homes were built from 2004 to 2017. Each comparable has a basement, central air conditioning, one fireplace, 2½ or 3½ bathrooms, and a three-car garage ranging in size from 693 to 936 square feet of building area. The comparables area located within the same subdivision as the subject and within .35 of a mile from the subject property. The sales occurred from September 2020 to September 2022 for prices ranging from \$485,000 to \$655,000 or from \$132.77 to \$193.22 per square foot of living area, including land.

The board of review requested that no change be made to the 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.

¹ Property Tax Appeal Board procedural rule section 1910.50(c)(1) provides that in all counties other than Cook, the three-year county wide assessment level as certified by the Illinois Department of Revenue (IDOR) will be considered. 86 Ill.Admin.Code Sec. 1910.50(c)(1). As of the development of this Final Administrative Decision, the IDOR has not published figures for tax year 2022.

The Board finds the best evidence of market value to be board of review comparable sales #1, #2 and #3. The Board finds these three comparables are similar to the subject in location, style, size, features and relative age. Importantly, the Board finds these three comparables sold proximate in time to the January 1, 2022, assessment date at issue from July 2021 to September 2022. These three comparables sold for prices ranging from \$590,000 to \$655,000 or from \$181.99 to \$193.22 per square foot of living area, including land. The subject's assessment reflects a market value of \$455,293 or \$130.34 per square foot of living area, including land, which is below the range established by the best comparable sales in this record. The Board gives less weight to appellant's comparable sale #1 as the evidence disclosed the property had not been advertised for sale, which detracts from the arm's length nature of the transaction. The Board gives less weight to appellant's comparable sales #2 and #3 as well as board of review sale #4 as these comparables did not sale as proximate in time to the assessment date as the best sales in this record. Based on this evidence the Board finds the assessment of the subject property is correct and 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: March 26, 2024



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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