



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

APPELLANT: Judy Torres
DOCKET NO.: 23-03403.001-R-1
PARCEL NO.: 06-03-33-206-001-0000

The parties of record before the Property Tax Appeal Board are Judy Torres, the appellant, 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: \$26,097
IMPR.: \$110,827
TOTAL: \$136,924

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 2023 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 brick and vinyl exterior construction containing 2,847 square feet of living area. The dwelling was constructed in 1995 and is approximately 28 years old. Features of the home include a full unfinished basement, central air conditioning, one fireplace, 2½ bathrooms, and an attached two-car garage with 462 square feet of building area. The home also has a three-seasons room. The property has a 13,869 square foot site located in Plainfield, Plainfield Township, Will County.

The appellant's appeal is based on overvaluation. In support of this argument the appellant submitted evidence disclosing the subject property was purchased on October 13, 2021, for a price of \$385,000 or \$135.23 per square foot of living area, including land. The appellant completed Section IV – Recent Sale Data of the appeal identifying the seller as Joseph Dybas and further indicated the parties to the transaction were not related. The appellant further indicated the property was sold through a realtor and had been advertised on the open market

through the Multiple Listing Service (MLS) for 17 days. To further document the sale the appellant submitted a copy of the settlement statement and a copy of the MLS listing of the subject property disclosing a list price of \$365,000 and further disclosing the property subsequently sold for a price of \$385,000. Based on this evidence, the appellant requested the subject's assessment be reduced to \$128,333 to reflect the purchase price.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$136,924. The subject's assessment reflects a market value of \$410,813 or \$144.30 per square foot of living area, land included, when using the statutory level of assessment of 33.33%.¹

In support of its contention of the correct assessment the board of review submitted a statement from the Plainfield Township Assessor's Office and information on four comparable sales. The assessor noted that the subject property sold approximately 14 months prior to the assessment date at issue and that 2023 was the quadrennial assessment year. The assessor contends the sale of the subject property should no longer be considered recent and no longer considered the best evidence of market value.

The four comparable sales identified by the township assessor's office and submitted by the board of review are improved with two-story dwellings of vinyl or brick and vinyl exterior construction that range in size from 2,304 to 2,858 square feet of living area. The homes range in age from 23 to 25 years old. Each comparable has a basement, central air conditioning, one fireplace, 2½ bathrooms, and a garage ranging in size from 440 to 550 square feet of building area. These properties have sites ranging in size from 9,971 to 13,796 square feet of land area. The comparables have the same assessment neighborhood code as the subject property and are located from approximately .11 to .43 of a mile from the subject property. The sales occurred from May to August 2022 for prices ranging from \$410,000 to \$450,000 or from \$148.71 to \$185.26 per square foot of living area, including land.

The board of review requested no change be made 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 finds the best evidence of market value in the record to be the four comparable sales submitted by the board of review. These comparables are similar to the subject property in

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 §1910.50(c)(1). As of the development of this Final Administrative Decision, the IDOR has not published figures for tax year 2023.

location, style, construction, features, age, size and land area. These properties also sold more proximate in time to the assessment date at issue than did the sale of the subject property. The board of review comparables sold for prices ranging from \$410,000 to \$450,000 or from \$148.71 to \$185.26 per square foot of living area, including land. Board of review comparable sales #3 and #4 are most similar to the subject in size with 2,744 and 2,858 square feet of living area, respectively. These two comparables sold in June and August 2022 for prices of \$450,000 and \$425,000 or \$163.99 and \$148.71 per square foot of living area, including land, respectively. The subject's assessment reflects a market value of \$410,813 or \$144.30 per square foot of living area, including land, which is within the overall price range established by the board of review comparable sales but below the range on a per square foot of living area basis. Additionally, the subject's assessment reflects a market value below the prices of the two best comparables in this record in terms of being most like the subject property in dwelling size. The Board gives less weight to the subject's sale due to the fact the sale did not occur as proximate in time to the assessment date at issue as the comparable sales presented by the board of review. Based on this record the Board finds the subject's assessment is reflective of the property's market value 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: _____

November 19, 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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