



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

APPELLANT: Froylan Ortiz
DOCKET NO.: 11-00700.001-R-1
PARCEL NO.: 30-07-22-414-018-0000

The parties of record before the Property Tax Appeal Board are Froylan Ortiz, the appellant, and the Will County Board of Review.

Based on the facts and exhibits presented, 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: \$16,200
IMPR.: \$10,800
TOTAL: \$27,000

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 2011 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 one-story dwelling of masonry construction with 1,984 square feet of living area. The dwelling was constructed in 1959. Features of the home include a partial basement, central air conditioning, three fireplaces and both an attached garage of 528 square feet and a detached garage of 360 square feet. The property has a 34,848 square

foot site and is located in Joliet, Joliet Township, Will County.

The appellant contends overvaluation and contention of law as the bases of the appeal. In support of the overvaluation argument the appellant submitted information on four comparable sales. As to the legal contention, the appellant cited to data from the Illinois Department of Revenue concerning Senate Bill 3334 and Public Act 96-1083 concerning board of review consideration of "compulsory sales" as defined in the Property Tax Code. Based on the foregoing evidence and argument, the appellant requested a total assessment of \$27,000 which would reflect a market value of approximately \$81,000.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$58,500. The subject's assessment reflects a market value of \$176,152 or \$88.79 per square foot of living area, land included, when using the 2011 three year average median level of assessment for Will County of 33.21% 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 comparables 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 met this burden of proof and a reduction in the subject's assessment is warranted.

The Board finds the best evidence of market value to be appellant's comparable sales along with board of review comparable sale #1. These most similar comparables sold between September 2009 and October 2011 for prices ranging from \$63,500 to \$184,900 or from \$28.57 to \$129.85 per square foot of living area, including land. Further examination of these five sales results in a determination that board of review comparable #1 appears to be an outlier when compared to these otherwise similar comparable sales. The subject's assessment reflects a market value of \$176,152 or \$88.79 per square foot of living

area, including land, which is above the range established by the four best comparable sales in this record which range from \$28.57 to \$44.44 per square foot of living area, including land. Based on this evidence the Board finds a reduction in the subject's assessment commensurate with the appellant's request 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.

Ronald R. Cuit

Chairman

K. L. Fern

Member

Tracy A. Huff

Member

Mario Morris

Member

Member

DISSENTING:

C E R T I F I C A T I O N

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: June 20, 2014

Allen Castrovillari

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 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 the subsequent year 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.

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.