



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

APPELLANT: John & Susan Szela
DOCKET NO.: 07-00330.001-R-1
PARCEL NO.: 16-05-04-301-011-0000

The parties of record before the Property Tax Appeal Board are John and Susan Szela, the appellants; and the Will County Board of Review.

Based on the facts and exhibits presented, 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: \$ 31,092
IMPR.: \$ 87,195
TOTAL: \$ 118,287

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of a one-story single family dwelling of brick and vinyl exterior construction that contains 2,512 square feet of living area. Features of the home include a partial basement, central air conditioning and a three-car attached garage. The dwelling was constructed in 2001. The property is located in Homer Glen, Homer Glen Township, Will County.

The appellant, John Szela, appeared before the Property Tax Appeal Board contending assessment inequity with respect to the improvement assessment as the basis of the appeal. In support of this argument the appellant submitted descriptions and assessment information on four comparable properties. The comparables were described as being improved with one-story dwellings of brick or brick and frame construction that ranged in size from 1,504 to 3,112 square feet of living area. The dwellings ranged in age from 16 to 29 years old. The appellant indicated that two comparables had basements, each comparable was described as having central air conditioning and each comparable had a garage

that ranged in size from 564 to 954 square feet. The appellant indicated the comparables had total assessments that ranged from \$53,735 to \$126,975 or from \$35.72 to \$42.81 per square foot of living area, land included. The comparables had improvement assessments that ranged from \$41,914 to \$106,007 or from \$27.87 to \$34.06 per square foot of living area. Based on this evidence the appellant requested the subject's total assessment be reduced to \$103,938 or \$41.38 per square foot of living area, land included.

During the hearing the appellant discussed the differences between the subject and the comparables used by both parties. The appellant also discussed the errors or mistakes in the board of review's submission. The appellant also testified the subject is the only property that is a two-bedroom home, which has a negative impact on value.

The board of review submitted its "Board of Review Notes on Appeal" wherein its final assessment of the subject totaling \$118,287 was disclosed. The subject property had an improvement assessment of \$87,195 or \$34.71 per square foot of living area. In support of its contention of the correct assessment of the subject property the board of review submitted information from the Homer Township Assessor's Office. The board of review called as its witness the Chief Deputy Assessor of Homer Township Dale Butalla.

In rebuttal, the deputy assessor testified the appellant's comparable four was the appellant's previous home located in Crete Township, Will County. The witness indicated this comparable is in a different market than homes in Homer Township.

The assessor's office also prepared an analysis of the appellant's comparables comparing the improvement assessments on a per square foot basis. The assessor's office indicated appellant's comparable 4 had 2,304 square feet of living area and an improvement assessment of \$41,914 or \$18.19 per square foot of living area. The remaining comparables had improvement assessments ranging from \$70,554 to \$106,007 or from \$30.53 to \$34.06 per square foot of living area.

To demonstrate the subject was equitably assessed the assessor's office provided four comparables. The comparables were improved with one-story dwellings of brick or brick and vinyl exterior construction that ranged in size from 1,795 to 3,210 square feet of living area. The dwellings were constructed from 1988 to 2003. Each comparable had a basement, central air conditioning, a fireplace and a garage that ranges in size from 514 to 1,206 square feet. These comparables had improvement assessments ranging from \$84,246 to \$138,112 or from \$42.48 to \$46.93 per square foot of living area.

The deputy assessor testified, after eliminating the appellant's comparable located in Crete Township, the remaining comparables demonstrate the subject is appropriately assessed.

The deputy assessor also testified dwellings are assessed based on size, construction and features. The witness indicated the assessment is not based on the number of bedrooms a home has. He also testified the assessor's office does not have data with respect to the impact two bedrooms have on the market value of a dwelling.

After hearing the testimony and considering the evidence, the Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of the appeal. The Board further finds the evidence in the record does not support a reduction in the subject's assessment.

The appellant contends assessment inequity as the basis of the appeal. Taxpayers who object to an assessment on the basis of lack of uniformity bear the burden of proving the disparity of assessments by clear and convincing evidence. Kankakee County Board of Review v. Property Tax Appeal Board, 131 Ill.2d 1 (1989). The evidence must demonstrate a consistent pattern of assessment inequities within the assessment jurisdiction. After an analysis of the assessment data the Board finds the appellant did not demonstrate assessment inequity with clear and convincing evidence and a reduction in the subject's assessment is not justified.

The parties submitted eight comparables in support of their respective positions. The Board finds the two comparables most similar to the subject in age were board of review comparables 1 and 3. These dwellings contained 3,210 and 2,320 square feet of living area, respectively, and were of brick or brick and vinyl construction. These properties had similar features as the subject with the exception that each had a fireplace. Their improvement assessments were \$138,112 and \$103,228 or \$43.03 and \$44.49 per square foot of living area, respectively. The subject has an improvement assessment of \$87,195 or \$34.71 per square foot of living area, which is below that established by the best comparables in the record. The Board gives little weight to appellant's comparable 4 due to its location in a different township and inferior age as compared to the subject. The Board gave less weight to the remaining comparables because they were not as similar to the subject in age. After considering adjustments and the differences in both parties' comparables when compared to the subject, the Board finds the subject's improvement assessment is equitable and a reduction to the subject's assessment is not warranted.

The appellant also argued that the subject's assessment should be adjusted because the dwelling has only two bedrooms. The Property Tax Appeal Board finds the record contained no market data demonstrating the subject's assessment is excessive due to

the fact the home has two bedrooms. Additionally, the deputy assessor testified that the number of bedrooms is not an aspect considered when assessing a dwelling but overall dwelling size is a feature impacting on the assessment. Based on this record the Board finds no adjustment to the subject property's assessment is warranted due to the fact the home has two bedrooms.

In conclusion, the Property Tax Appeal Board finds the assessment of the subject property as established by the board of review is correct and a reduction 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.

Ronald R. Cuit

Chairman

K. L. Fern

Member

Frank A. Huff

Member

Mario Morris

Member

Shawn R. Lerbis

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: January 26, 2010

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.