



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

APPELLANT: Tadeusz & Angela Wojas
DOCKET NO.: 08-00539.001-R-1
PARCEL NO.: 16-05-35-405-006-0000

The parties of record before the Property Tax Appeal Board are Tadeusz & Angela Wojas, the appellants; 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: \$31,151
IMPR: \$165,390
TOTAL: \$196,541

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of a residential parcel improved with a three year-old, one-story style brick dwelling that contains 2,862 square feet of living area. Features of the home include central air conditioning, a three-car garage and a full unfinished basement. The subject is located in Homer Glen, Homer Township, Will County.

The appellants appeared before the Property Tax Appeal Board claiming unequal treatment in the assessment process regarding the subject's land and improvements as the basis of the appeal. In support of this argument, the appellants submitted photographs, property record cards and a grid analysis of four comparable properties. With respect to the land inequity contention, the comparables had land assessments of \$31,151 or \$31,489. The subject has a land assessment of \$33,693. As to the improvement inequity argument, the appellants described two comparables as two-story brick dwellings and one comparable was described as a one-story brick dwelling. The design of the fourth comparable was not specified in the grid, but its property record card depicts a two-story home. Two comparables were described as

three or four years old, while ages of the remaining two comparables were not indicated. These properties have improvement assessments ranging from \$164,270 to \$186,667 or from \$39.16 to \$44.40 per square foot of living area. The subject has an improvement assessment of \$165,390 or \$57.79 per square foot of living area. Based on this evidence the appellants requested the subject's land assessment be reduced to \$31,151 and its improvement assessment be reduced to \$110,970 or \$38.78 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's total assessment of \$199,083 was disclosed. In support of the subject's assessment, the board of review submitted property record cards and a grid analysis of five comparables located in the subject's subdivision. With respect to the land inequity argument, the board of review offered at the hearing to reduce the subject's land assessment to \$31,151, identical to two of the appellants' comparables. The appellants accepted this offer.

With respect to the improvement inequity argument, the board of review's comparables were all one-story dwellings with masonry exterior construction that were built between 2002 and 2005. These homes range in size from 2,554 to 3,252 square feet of living area and have features that include central air conditioning, full unfinished basements, one or two fireplaces and garages that contain from 758 to 988 square feet of building area. Three comparables have swimming pools. These properties have improvement assessments ranging from \$161,247 to \$190,338 or from \$53.77 to \$63.14 per square foot of living area. Based on this evidence, the board of review requested the subject's assessment be confirmed.

In rebuttal, the appellants submitted an appraisal of the subject property with an effective date of March 13, 2010, along with information on several additional comparables. Pursuant to the rules of the Property Tax Appeal Board, rebuttal evidence is restricted to that evidence to explain, repel, counteract or disprove facts given in evidence by an adverse party. (86 Ill. Admin. Code, Sec. 1910.66(a)). Moreover, rebuttal evidence shall not consist of new evidence such as an appraisal or newly discovered comparable properties. (86 Ill. Admin. Code, Sec. 1910.66(c)). In light of these Rules, the Property Tax Appeal Board has not considered the appraisal or additional comparables submitted by appellants in conjunction with their rebuttal argument.

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 this appeal. The Property Tax Appeal Board further finds that a reduction in the subject property's assessment is warranted.

The appellants contend unequal treatment in the assessment process as the basis of the appeal. The Illinois Supreme Court

has held that taxpayers who object to an assessment on the basis of lack of uniformity bear the burden of proving the disparity of assessment valuations 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 appellants have overcome this burden regarding the land inequity contention.

The Board finds that at the hearing, the board of review offered to reduce the subject's land assessment to \$31,151, identical to two of the appellants' comparables. The appellants accepted this offer. Therefore, the Property Tax Appeal Board finds the subject's land assessment should be reduced to \$31,151, commensurate with the agreement of the parties.

The appellants also contend unequal treatment in the assessment process regarding the subject's improvements. After an analysis of the assessment data, the Board finds the appellants have not met this burden.

With respect to the improvement inequity argument, the Board finds the parties submitted nine comparables for its consideration. The Board gave less weight to the appellants' comparables because they all differed in design and/or living area when compared to the subject. The Board also gave less weight to the board of review's comparable 5 because it was significantly larger than the subject in living area. The Board finds the remaining comparables submitted by the board of review were similar to the subject in terms of design, exterior construction, age, size, location and most features and had improvement assessments ranging from \$58.13 to \$63.14 per square foot of living area. The subject's improvement assessment of \$57.79 per square foot of living area falls within below this range. Therefore, the Board finds the evidence in the record supports the subject's improvement assessment.

In conclusion, the Board finds the appellants have met their burden of proving assessment inequity regarding by clear and convincing evidence regarding the subject's land assessment. However, the evidence in this record disclosed the appellants failed to prove assessment inequity regarding the subject's improvement assessment and no reduction is warranted on that basis.

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 M. Louie

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: July 22, 2011

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.