



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

APPELLANT: Andrzej Szeliga
DOCKET NO.: 09-00763.001-R-1
PARCEL NO.: 16-05-12-107-008-0000

The parties of record before the Property Tax Appeal Board are Andrzej Szeliga, the appellant, by attorney Brian S. Maher of Weis, DuBrock, Doody & Maher, in Chicago, 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: \$21,041
IMPR.: \$66,859
TOTAL: \$87,900

Subject only to the State multiplier as applicable.

ANALYSIS

The subject parcel is improved with a 31-year-old, one-story frame and masonry single-family dwelling that contains 1,852 square feet of living area. Features of the home include a partial unfinished basement, central air-conditioning, a fireplace and a 432 square foot garage. The property is located in Homer Glen, Homer Township, Will County.

The appellant submitted evidence to the Property Tax Appeal Board claiming both unequal treatment in the assessment process and overvaluation as the bases of the appeal.

In support of these arguments, the appellant submitted a grid analysis of three comparable properties said to be located from .42 to 2.76-miles from the subject dwelling. The comparables were described as one-story dwellings that ranged in age from 23 to 30 years old. The dwellings range in size from 2,118 to 2,371 square feet of living area. Each comparable has central air conditioning. The appellant did not disclose the exterior construction, the foundation, fireplaces and/or garage features of any of the comparables. These properties have improvement

assessments ranging from \$81,861 to \$95,979 or from \$36.57 to \$40.80 per square foot of living area. The subject has an improvement assessment of \$77,195 or \$41.68 per square foot of living area. Based on this evidence, the appellant requested an improvement assessment reduction to \$54,471 or \$29.41 per square foot of living area.

These same three comparables sold between April and November 2008 for prices ranging from \$240,000 to \$300,000¹ or from \$102.04 to \$141.64 per square foot of living area including land. Based on this evidence, the appellant requested the subject's total assessment be reduced to \$75,512 which would reflect an estimated market value of approximately \$226,536 or \$122.32 per square foot of living area including land.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's total assessment of \$98,236 was disclosed. The subject has an estimated market value of \$296,159 or \$159.91 per square foot of living area, land included, as reflected by its assessment and Will County's 2009 three-year median level of assessments of 33.17%.

The board of review submitted a letter from the Homer Township Assessor's Office addressing the appellant's evidence and data in support of the subject's assessment. As to the appellant's comparables, the assessor contends that only comparable #1 was from the immediate area, although all properties are in different subdivisions than the subject. Due to distance from the subject, comparables #2 and #3 should be given little weight according to the assessor.

In support of the subject's assessment, the assessor prepared a grid analysis of four comparables in the subject's subdivision. The comparables consist of one-story frame and masonry dwellings that range in age from 23 to 31 years old. The dwellings contain either 1,852 or 2,097 square feet of living area and feature partial basements, central air-conditioning and a garage of either 432 or 531 square feet of building area. Three comparables have a fireplace. These properties have improvement assessments ranging from \$80,202 to \$87,099 or from \$41.19 to \$43.31 per square foot of living area.

These properties also sold between August 2007 and June 2008 for prices ranging from \$265,000 to \$325,000 or from \$128.76 to \$154.98 per square foot of living area, land included.

Based on this evidence the board of review requested that the subject's assessment be confirmed.

¹ The appellant reported comparable #1 sold for \$30,000, but the underlying data attached to the appeal and the board of review's response both establish that this was a typographical error on the purchase price which should have been \$300,000.

After reviewing the record 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's assessment is warranted.

The appellant argued overvaluation as a basis of the appeal. When market value is the basis of the appeal, the value must be proved by a preponderance of the evidence. National City Bank of Michigan/Illinois v. Illinois Property Tax Appeal Board, 331 Ill.App.3d 1038 (3rd Dist. 2002). After analyzing the market evidence submitted, the Board finds the appellant has overcome this burden.

The parties presented a total of seven comparable sales to support their respective positions before the Property Tax Appeal Board. The Board finds the most similar comparables which are also most proximate in time to the assessment date of January 1, 2009 are appellant's comparable #1 and board of review comparable #3. These properties sold in April and June 2008 for prices of \$300,000 and \$265,000 or for \$141.64 and \$143.09 per square foot of living area including land, respectively. The appellant's comparables #2 and #3 differ from the subject in location and design resulting in the Board affording them less weight. The board of review's three other sales sold between August and October 2007 which is too distant in time from the valuation date to be probative of the subject estimated market value. The subject's assessment reflects an estimated market value of \$296,159 or \$159.91 per square foot of living area, including land, which is greater than the recent sale prices of either of the most similar and proximate in time sales comparables on a per-square-foot basis. Thus, the Board finds the subject is overvalued on this record and a reduction in the subject's assessment on grounds of overvaluation is warranted.

The appellant also argued the subject's assessment was not uniform. 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 having adjusted the subject's assessment due to overvaluation, the revised improvement assessment is less than any of the comparables in this record on a per-square-foot basis and thus no additional reduction on grounds of inequity is warranted.

In conclusion, the appellant has established overvaluation by a preponderance of the evidence, but no additional reduction is warranted once the assessment has been adjusted for market value purposes.

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.

Donald R. Cuit

Chairman

K. L. Fern

Member

Frank A. Huff

Member

Mark 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: July 20, 2012

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.