



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

APPELLANT: Ireneusz & Agnes Platek
DOCKET NO.: 09-00945.001-R-1
PARCEL NO.: 16-05-21-204-047-1003

The parties of record before the Property Tax Appeal Board are Ireneusz & Agnes Platek, 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: \$11,971
IMPR.: \$75,812
TOTAL: \$87,783

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property is improved with a six-year-old, one-story townhouse of stone exterior construction containing 1,821 square feet of living area with central air conditioning, a fireplace and a two-car garage. The property is located in Homer Glen, Homer Township, Will County.

The appellants' appeal is based on overvaluation of the subject property. In a cover letter, the appellants reported the dwelling was purchased for \$250,000, but is "now only worth \$200,000" but property taxes are substantial.¹

In support of the market value argument, the appellants submitted information on three active listings of comparables said to be similar in location, age, design, exterior construction, size and features to the subject. Based on the attached data sheets, the

¹ The Property Tax Appeal Board is without jurisdiction to determine the tax rate, the amount of a tax bill, or the exemption of real property from taxation. (86 Ill.Admin.Code §1910.10(f)).

listing prices range from \$199,000 to \$219,000. Based on this evidence, the appellants requested a reduction in the subject's total assessment to \$66,471 which would reflect a market value of approximately \$199,413.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final assessment of \$87,783 was disclosed. The subject's assessment reflects an estimated market value of \$264,646 using the 2009 three-year median level of assessments for Will County of 33.17%.

The board of review submitted a letter prepared by the Homer Township Assessor's Office along with data attached. The assessor noted that the appellants' comparables were "2009 listings and not actual closed arms-length sales. We feel they should be given little or no weight."

In support of the subject's assessment, the assessor reported that there were two different types of townhomes built in the subject's development and each are reportedly assessed at uniform levels (see Exhibit B). In support of the subject's estimated market value based on its assessment, the assessor included "all the 2006 through 2008 sales." The townhomes contain either 1,821 or 1,967 square feet of living area, respectively. Two sales occurred in February and August 2008 for prices of \$265,000 and \$255,000. The remaining 13 sales occurred between January and October 2006 for prices ranging from \$272,990 to \$349,000.

Based on this evidence, the board of review requested confirmation of the subject's estimated market value as reflected by its assessment.

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 Board further finds a reduction in the subject's assessment is not warranted.

The appellants contend the assessment of the subject property is excessive and not reflective of its market value. When market value is the basis of the appeal the value of the property 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). The Board finds the evidence in the record does not support a reduction in the subject's assessment.

The parties submitted a total of five recent sales and/or listings of comparable properties for the Board's consideration. The Board finds the comparables submitted by both parties were similar to the subject in size, design, exterior construction, location and/or age. The comparables had recent prices or asking prices ranging from \$199,000 to \$265,000. The subject's assessment reflects a market value of approximately \$264,646 which is within the range established by the recent sales data. Proof of market value may consist of an appraisal, a recent arm's

length sale of the subject property, recent sales of comparable properties, or recent construction costs of the subject property. *Official Rules of the Property Tax Appeal Board*, 86 Ill. Admin. Code Sec. 1910.65(c). The Board finds the appellants have not overcome this burden. After considering the comparable sales and listings on this record, the Board finds the appellants did not demonstrate that the subject property's assessment is excessive in relation to its market value and a reduction in the subject's assessment is not warranted on this record.

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

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.