



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

APPELLANT: Matthew Koenig  
DOCKET NO.: 09-01096.001-R-1  
PARCEL NO.: 16-05-22-302-011-0000

The parties of record before the Property Tax Appeal Board are Matthew Koenig, the appellant, 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: \$82,873  
IMPR: \$321,293  
TOTAL: \$404,166**

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject parcel of approximately 60,113 square feet of land area is improved with a two-story dwelling of brick and stucco exterior construction. The home contains 5,223 square feet of living area and is 10 years old. Features of the home include a basement which is partially finished, central air conditioning, a fireplace and a three-car garage. There is also an in-ground pool. The property is located in Homer Glen, Homer Township, Will County.

The appellant's appeal is based on unequal treatment in the assessment process regarding both the subject's land and improvement assessments. The appellant submitted a letter outlining the evidence. The appellant completed a grid analysis of three comparables located in Mallard Lakes subdivision which is also a gated community and 3-miles from the subject property. Appellant presented Table 1 consisting of 13 properties in Mallard Lakes subdivision (three of which were set forth in the Section V grid analysis). In addition, appellant presented Table 2 consisting of 30 "homes for sale" in Homer Glen with one+-acre lots and homes of 4,000+ square feet, three of which are in the subject's subdivision known as Evergreen.

As to the land inequity contention based on the grid analysis, the appellant reported the parcels range in size from 69,696 to

91,476 square feet of land area. The parcels have land assessments ranging from \$66,822 to \$74,272 or from \$0.78 to \$1.00 per square foot of land area. The subject has a land assessment of \$82,873 or \$1.38 per square foot of land area. Based on the Table 1 data, the appellant contends the average land assessment was \$0.87 per square foot of land area for parcels that range in size from 1 to 6.3-acres of land area and have land assessments ranging from \$26,706 to \$105,372 or from \$0.38 to \$1.37 per square foot of land area. Table 2 depicts 30 properties for which 19 were reported to have lot sizes ranging from 43,124 to 217,800 square feet of land area with land assessments ranging from \$0.22 to \$1.22 per square foot of land area. The appellant contends these properties reflect an average land assessment of \$0.71 per square foot of land area and the three properties in the subject's subdivision have land assessments of \$1.05 or \$1.09 per square foot of land area.

While the appellant acknowledges that adjacent area lots are similarly assessed at \$1.38 per square foot like the subject, the appellant contends that this is excessive because the subject suffers from three factors impacting the "usable size of the lot." First, there is approximately 3,500 square feet of asphalt for the street/cul de sac. Second, there is a 9,375 square foot easement for a gas pipeline that infringes on the buildable area. Third, "approximately 14,000 square feet of lowland conservancy easement" for which the appellant included photographs contending this property is flooded all year long and is not improvable. Based on this, the appellant contends only 30,250 square feet of the subject parcel is usable land. "While there are appealing features such as mature trees, privacy, and a nearby pond, this lot should not be assessed at its current premium."

As to the improvement inequity argument, in the grid analysis, the appellant presented information on three comparable properties described as two-story brick dwellings that range in age from 16 to 22 years old. The comparable dwellings range in size from 5,674 to 6,409 square feet of living area. Features include full finished basements, central air conditioning, one or two fireplaces and three-car or four-car garages. In addition, each home has an in-ground pool. These comparables have improvement assessments ranging from \$281,318 to \$367,984 or from \$48.60 to \$57.42 per square foot of living area. The subject's improvement assessment is \$321,293 or \$61.51 per square foot of living area.

In Table 1, the appellant reported on ten homes in Mallard Lakes which range in size from 4,354 to 9,487 square feet of living area with improvement assessments ranging from \$63,480 to \$105,372 or from \$47.14 to \$64.88 per square foot of living area. Based on this evidence, the appellant requested a reduction in the subject's improvement assessment.

In Table 2, the appellant reported on 24 homes in Homer Glen that are "for sale." These dwellings were built between 1979 and 2007. The homes range in size from 2,705 to 6,419 square feet of

living area with improvement assessments ranging from \$118,454 to \$420,477 or from \$27.99 to \$66.41 per square foot of living area. Of these properties, the appellant contends the three listings in the Evergreen subdivision have improvement assessments of \$58.87, \$61.47 and \$56.04.

Based on the foregoing evidence, the appellant requested an assessment reduction to \$329,391.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final assessment of \$404,166 was disclosed. The board of review presented a letter outlining the evidence and arguments along with supporting documentation.

In the letter, the board of review contends that equity comparables for the subject should be considered only within the subject's immediate neighborhood for comparison. The appellant presented comparables in Mallard lakes that is "roughly a 5 mile drive from the subject property." In addition, the homes in Mallard Lake are older than those in the subject's subdivision.

As to the subject's assessment which should reflect approximately 33.33% of its fair cash value, the board of review notes that the appellant purchased the subject property in July 2009 for \$1,212,500 (Exhibit B) and its current 2009 assessment reflects an estimated market value of \$1,212,498. As requested, the appellant's reduced assessment would reflect a market value of \$988,173 which is substantially less than the recent purchase price.

As to the subject's land assessment, the board of review contends that parcels in Evergreen were assessed on a site value basis (Exhibit C), not on a per-square-foot basis. Reportedly lakefront lots like the subject are each assessed at \$82,873, all "lake view" lots were assessed at \$73,122 and remaining non-lake lots were assessed at \$65,809. Exhibit D is a spreadsheet of lots in Evergreen depicting that four other "lake lots" were similarly assessed at \$82,873 like the subject.

As to the subject's improvement assessment, the board of review presented a spreadsheet (Exhibit D) and a two-page grid analysis (Exhibit E). In the spreadsheet, the 13 comparables in Evergreen were briefly described as two-story dwellings that range in size from 4,377 to 7,763 square feet of living area with basements, and garages that range in size from 722 to 2,216 square feet of building area. No other substantive amenities were itemized in the spreadsheet. These comparables have improvement assessments ranging from \$251,349 to \$495,727 or from \$52.77 to \$71.50 per square foot of living area. In Exhibit E, the board of review presented descriptions and assessment information on five comparable properties, two of which are located on the same street as the subject and each of which is in the subject's subdivision. All five of the comparables in Exhibit E were briefly set forth in Exhibit D. These five comparables consist of two-story stone, brick, brick and stone or frame, brick and

stone dwellings that range in age from 2 to 8 years old. The dwellings range in size from 4,377 to 7,763 square feet of living area. Features include basements, central air conditioning, a fireplace and garage(s). Two comparables have an in-ground pool and one of those also has a pool house. These five properties have improvement assessments ranging from \$307,652 to \$495,727 or from \$61.82 to \$74.69 per square foot of living area.

Based on this evidence, the board of review requested confirmation of the subject's 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 appellant contends unequal treatment in the subject's land and improvement assessments 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 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 appellant has not met this burden.

As to the land inequity argument, the Property Tax Appeal Board finds the best evidence to be comparable lake-front properties like the subject which were assessed on a site basis. As such, the appellant's presentation of distant parcels for comparison failed to establish inequity. The appellant did not present market data to assert that these parcels have similar market values and therefore should have similar assessments to the subject.

As to the improvement inequity argument, the Board finds comparables #3 and #4 presented by the board of review were most similar to the subject in location, size, style, exterior construction, features, including an in-ground pool, and age. Due to their similarities to the subject, these comparables received the most weight in the Board's analysis. These comparables had improvement assessments of \$410,978 and \$495,727 or \$61.82 and \$74.69 per square foot of living area. The subject's improvement assessment of \$321,293 or \$61.52 per square foot of living area is below the range established by these most similar comparables and appears well justified given the similarity in amenities. 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 in the subject's assessment is not warranted.

As stated by the Supreme Court of Illinois in Walsh v. Property Tax Appeal Board, 181 Ill. 2d 228, 692 N.E.2d 260, 229 Ill. Dec. 487 (1998):

The Illinois property tax scheme is grounded in article IX, section 4, of the Illinois Constitution of 1970, which provides in pertinent part that real estate taxes "shall be levied uniformly by valuation ascertained as the General Assembly shall provide by law." (*Citation omitted.*) Uniformity requires equality in the burden of taxation. (*Citation omitted.*) This, in turn, requires equality of taxation in proportion to the value of the property taxed. (*Citation omitted.*) Thus, taxing officials may not value the same kinds of properties within the same taxing boundary at different proportions of their true value. (*Citation omitted.*)

Walsh, 181 Ill.2d at 234.

In this appeal the Board finds the appellant submitted numerous comparables that had varying degrees of similarity to the subject, but few were similar in location and/or features to the subject based on the data submitted. The appellant failed to provide much detail explaining the style, construction and features for the comparables which were presented. Moreover, the Property Tax Appeal Board finds these properties were not shown to be similar to the subject or to have similar fair cash values to demonstrate that the subject was being disproportionately assessed. Finally, the subject's recent sale price of \$1,212,498 supports its current assessment. In conclusion, based on this record the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject property was being inequitably assessed.

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: November 30, 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.