



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

APPELLANT: Robert & Krystyna Karbarz  
DOCKET NO.: 10-00407.001-R-1  
PARCEL NO.: 16-05-19-313-005-0000

The parties of record before the Property Tax Appeal Board are Robert & Krystyna Karbarz, 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:** \$26,562  
**IMPR:** \$97,286  
**TOTAL:** \$123,848

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject property is improved with a two-story single-family dwelling of masonry and frame construction containing 2,766 square feet of living area. The dwelling is 8 years old. Features of the home include a full unfinished basement, central air conditioning and a garage of 697 square feet of building area. The property also features a deck with gazebo. The property is located in Lockport, Homer Township, Will County.

The appellants' appeal is based on both unequal treatment in the assessment process and overvaluation. In support of these claims, the appellants submitted a grid analysis with attached color photographs and applicable property record cards.

The comparables were described as two-story masonry and frame dwellings that range in age from 6 to 11 years old. The dwellings range in size from 2,530 to 2,905 square feet of living area. Features include full or partial unfinished basements, central air conditioning and garages ranging in size from 473 to 763 square feet of building area. One comparable also has a shed and pergola. The comparables have improvement assessments ranging from \$81,538 to \$114,089 or from \$32.23 to \$39.27 per

square foot of living area. The subject's improvement assessment is \$97,286 or \$35.17 per square foot of living area. Based on this evidence, the appellants requested a reduction in the subject's improvement assessment to \$85,338 or \$30.85 per square foot of living area.

In support of the overvaluation argument, the appellant submitted sale dates and sale prices for the comparables. The sales occurred between December 2007 and November 2009 for prices ranging from \$285,000 to \$330,000 or from \$98.10 to \$130.43 per square foot of living area, land included. Based on this evidence, the appellants requested a total assessment reduction to \$111,900 which would reflect a market value of approximately \$335,700.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final assessment of \$123,848 was disclosed. The subject's assessment reflects an estimated market value of \$372,587 or \$134.70 per square foot of living area, land included, using the 2010 three-year median level of assessments for Will County of 33.24%.

The board of review presented a letter from Karen Szykowski, Homes Township Assessor, with eight suggested comparables to support the subject's assessment and market value. In response to the appellant's data, the assessor noted that appellants' equity evidence depicts that "two of the three comparables support the current assessment."

The eight comparable properties presented by the assessor consist of two-story brick or brick and frame dwellings that range in age from 4 to 10 years old. The dwellings range in size from 2,189 to 3,049 square feet of living area. Features include basements, three of which are walkout style. Each home has central air conditioning, a fireplace and a garage ranging in size from 430 to 947 square feet of building area. One comparable also has an in-ground pool. These properties have improvement assessments ranging from \$84,401 to \$123,348 or from \$32.10 to \$41.73 per square foot of living area. Based on this evidence, the board of review requested confirmation of the subject's improvement assessment. The board of review also reported that these comparables sold between March 2007 and September 2009 for prices ranging from \$318,000 to \$505,000 or from \$134.18 to \$174.02 per square foot of living area, land included. Based on this evidence, the board of review requested confirmation of the subject's estimated market value as reflected by its assessment.

In written rebuttal, the appellants noted that the subject's original October 2002 sales price is being compared to recent sales that are as high as \$500,000 and these prices are "almost 40% higher than the price per square foot on our home [at this original 2002 purchase price]." The appellants contend that comparing the subject dwelling to these newer homes with more highly desirable floor plans, every possible extra and upgrade was "unreasonable." In this regard, the appellants contend their

suggested comparables are more similar to the subject in age, size and features.

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 unequal treatment in the subject's improvement assessment as a 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 appellants have not met this burden.

The parties submitted eleven equity comparables to support their respective positions before the Board. Based on differences in basement foundation, the Board has given less weight to board of review's comparables #3, #4 and #6. The Board finds appellants' comparables and the remaining five comparables submitted by the board of review were most similar to the subject in size, style, exterior construction, features and/or age. Due to their similarities to the subject, these comparables received the most weight in the Board's analysis. These comparables had improvement assessments that ranged from \$32.10 to \$40.68 per square foot of living area. The subject's improvement assessment of \$35.17 per square foot of living area is within the range established by the most similar comparables. 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.

The appellants also 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 (3<sup>rd</sup> 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 eleven comparable sales for the Board's consideration. The Board has given less weight to appellant's comparable #2 and board of review comparables #1 and #2 due to the sale dates being in 2007. The Board finds that sales so distant in time cannot be relied upon as a valid indicator of the subject's market value when there are sales in the record that are closer to the assessment date of January 1, 2010. In addition, the Board has given less weight to board of

review comparables #3, #4 and #6 due to their walkout-style basements which is not present on the subject dwelling.

The Property Tax Appeal Board finds appellants' comparables #1 and #3 along with comparables #5, #7 and #8 submitted by the board of review were most similar to the subject in size, design, exterior construction, and/or age. Due to their similarities to the subject, these comparables received the most weight in the Board's analysis. These comparables sold between February 2008 and November 2009 for prices ranging from \$300,000 to \$432,500 or from \$107.22 to \$141.85 per square foot of living area, including land. The subject's assessment reflects a market value of approximately \$372,587 or \$134.70 per square foot of living area, including land, using the three-year median level of assessments for Will County of 33.24%. The Board finds the subject's assessment reflects a market value that falls within the range established by the most similar comparables both in terms of overall value and on a per square foot basis. After considering the most comparable sales on this record, the Board finds the appellants did not demonstrate the subject property's assessment to be excessive in relation to its market value and a reduction in the subject's assessment is not warranted on this record on grounds of overvaluation.

In conclusion, the Board finds the appellants have failed to prove unequal treatment in the assessment process by clear and convincing evidence or overvaluation by a preponderance of the evidence. Therefore, the Board finds that the subject's assessment as established by the board of review is correct and no reduction is warranted.

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

*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: April 19, 2013

*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.