



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

APPELLANT: William & Bridgett Sagris  
DOCKET NO.: 10-00725.001-R-1  
PARCEL NO.: 16-05-01-405-034-0000

The parties of record before the Property Tax Appeal Board are William & Bridgett Sagris, the appellants, by attorney William I. Sandrick of the Sandrick Law Firm, LLC, in South Holland, 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: \$21,960  
IMPR.: \$63,708  
TOTAL: \$85,668**

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject property is improved with a 33-year old, split-level single-family dwelling of frame and masonry exterior construction. The home contains 1,458 square feet of living area with a finished lower level, central air conditioning, a fireplace, an attached 514 square foot garage and a deck. The property is located in Orland Park, Homer Township, Will County.

The appellants' appeal is based on unequal treatment in the assessment process.<sup>1</sup> The appellants submitted information on four comparable properties in a grid analysis along with a brief discussing the basis for the requested reduction in the improvement assessment along with color photographs of the subject and comparables. The comparables are two, one-story and two, split-level frame and masonry dwellings that range in age from 32 to 43 years old. The comparable dwellings range in size from 1,651 to 1,882 square feet of living area. Features include lower levels or basements, central air conditioning and a garage ranging in size from 429 to 615 square feet of building area. Three of the comparables have a fireplace. The comparables have improvement assessments ranging from \$63,708 to \$73,734 or from \$38.04 to \$39.26 per square foot of living area. The subject's

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<sup>1</sup> The basis of the appeal checked in Section 2d of the Residential Appeal petition was "comparable sales." However, the appellants provided only assessment data with no information on recent sales of suggested comparables.

improvement assessment is \$63,708 or \$43.70 per square foot of living area. Based on this evidence, the appellant requested a reduction in the subject's improvement assessment to \$56,352 or \$38.65 per square foot of living area which would reflect the average improvement assessment per-square-foot of the four suggested comparables.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final assessment of \$85,668 was disclosed. The board of review presented a letter and evidence gathered by the Homer Township Assessor's Office. As to the appellants' suggested comparables, the assessor noted that both comparables #1 and #3 are one-story homes that differ from the subject's split-level design. Moreover, the assessor contends that appellants' comparables #1, #2 and #3 should be given little or no weight because these properties are located in Derby Meadows, "an older subdivision," whereas the subject is located in Lancaster Square.

Exhibit B presented by the assessor consists of a two-page grid analysis of six comparable properties located in Lancaster Square along with an aerial photograph depicting the subject and comparables suggested by the assessor with applicable property record cards and photographs. The comparables consist of split-level frame and masonry dwellings that range in age from 26 to 33 years old. The dwellings range in size from 1,417 to 1,639 square feet of living area. Features include lower levels, central air conditioning and a garage ranging in size from 506 to 545 square feet of building area. Five of the comparables also have a fireplace. The properties have improvement assessments ranging from \$63,708 to 73,256 or from \$42.99 to \$48.50 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 appellants contend unequal treatment in the subject's improvement assessment 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 appellants have not met this burden.

The parties submitted a total of ten comparable properties to support their respective positions before the Property Tax Appeal Board. The Board has given less weight to appellants'

comparables #1 and #3 due to the one-story design of these dwellings as compared to the subject's split-level design. Being dissimilar to the subject, these two comparables were given less weight by the Board in its analysis. While the assessor on behalf of the board of review contended that appellants' comparable #2 should be given no weight because it is located in a different subdivision, the Board has analyzed the parcel map data submitted by the assessor and finds that appellants' comparable #2 appears to be relatively close in proximity to the subject property. Thus, the Board finds the appellants' comparables #2 and #4 along with the comparables submitted by the board of review were most similar to the subject in location, 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 \$38.59 to \$48.50 per square foot of living area. The subject's improvement assessment of \$43.70 per square foot of living area is within the range established by the most similar comparables and appears particularly well-supported by board of review comparable #4. 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.

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

*Frank J. [unclear]*

Member

Member

*Mark [unclear]*

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: May 24, 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.