



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

APPELLANT: Mary M. Sopiartz  
DOCKET NO.: 10-00791.001-R-1  
PARCEL NO.: 16-05-16-200-016-0000

The parties of record before the Property Tax Appeal Board are Mary M. Sopiartz, 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: \$55,844  
IMPR: \$201,224  
TOTAL: \$257,068**

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject property is improved with a two-story single-family dwelling of brick construction containing 4,591 square feet of living area. The dwelling was constructed in 2003. Features of the home include a full walkout-style basement, central air conditioning, two fireplaces and an attached three-car garage of 944 square feet of building area. The property has a 7.03-acre site and is located in Homer Glen, Homer Township, Will County.

The appellant's appeal is based on assessment equity as to the subject's improvement assessment. No dispute was raised concerning the land assessment. The appellant submitted four comparables in the Section V grid analysis of the appeal petition along with copies of applicable property record cards which included detailed schematic drawings with living area square footage calculations. The appellant's comparables are located within 1-mile of the subject and three are on the same street as the subject. The comparables are described as two-story dwellings of brick construction that range in size from 3,394 to 4,804 square feet of living area. The dwellings range in age from 4 to 20 years old. Features of the comparables include a fully finished basement, central air conditioning, two fireplaces and a garage ranging in size from 767 to 843 square feet of building area. The comparables have improvement assessments ranging from \$130,521 to \$171,899 or from \$33.48 to \$38.98 per

square foot of living area. The subject's improvement assessment is \$201,224 or \$43.83 per square foot of living area. Based on this evidence, the appellant requested a reduction in the subject's improvement assessment to \$150,000 or \$32.67 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final assessment of \$257,068 was disclosed. The board of review presented a two-page letter from the Homer Township Assessor along with a grid reiterating the appellant's comparables and a grid of five equity comparables to support the subject's improvement assessment.

In the letter, the assessor noted the subject is "very good quality" whereas the appellant's comparables are "all of inferior quality." Exhibit B depicts the subject's "building quality" as "very good" whereas each of the appellant's comparables are noted "good." The assessor also contends that appellant's comparable #2 actually contains 3,413 square feet of living area as opposed to 3,898 square feet as reported by the appellant and which is depicted on the property record card for that dwelling. The assessor did not support this size contention with a different copy of the property record card for comparable #2.

As to the subject dwelling, the assessor noted the garage floor is constructed of flex-i-core "allowing the basement underneath it" of over 900 square feet which is found in very few homes and not present in any of the appellant's comparables. While the subject is not located in a subdivision, the assessor asserted "the closest homes . . . with the same quality . . . is Glen Walk Estates in section 15."

Exhibit C consists of a grid analysis with descriptions and assessment information on five comparable properties to support the subject's improvement assessment. The comparables are improved with two-story dwellings of brick and stone or brick, stone and stucco construction that have "very good" "building quality" and range in size from 3,615 to 4,461 square feet of living area. The dwellings were constructed in 2006 or 2007. Features of the comparables include a basement, two of which are walkout-style, central air conditioning, one or two fireplaces and a garage. These properties have improvement assessments ranging from \$163,962 to \$192,272 or from \$42.70 to \$45.36 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 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 assessments by clear and convincing evidence. Kankakee County Board of Review v. Property Tax Appeal Board, 131 Ill.2d 1 (1989); 86 Ill.Admin.Code §1910.63(e). 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.

The parties submitted a total of nine equity comparables to support their respective positions before the Property Tax Appeal Board. The Board has given less weight to appellant's comparable #3 and board of review comparable #5 due to their smaller dwelling sizes when compared the subject home. The Board has also given less weight to appellant's comparables #1 and #2 due to the older age of these homes when compared to the subject which was only 7 years old as of the assessment date.

The Board finds the remaining five comparables submitted by both parties 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 \$35.78 to \$43.57 per square foot of living area. The subject's improvement assessment of \$43.83 per square foot of living area falls slightly above the range established by the best comparables in this record, but appears justified given the subject's unique feature of a basement beneath the garage which the appellant did not seek to refute by filing rebuttal evidence.

Based on this record the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject's improvement assessment was inequitable and a reduction in the subject's assessment is not justified.

The constitutional provision for uniformity of taxation and valuation does not require mathematical equality. The requirement is satisfied if the intent is evident to adjust the taxation burden with a reasonable degree of uniformity and if such is the effect of the statute enacted by the General Assembly establishing the method of assessing real property in its general operation. A practical uniformity, rather than an absolute one, is the test. Apex Motor Fuel Co. v. Barrett, 20 Ill. 2d 395 (1960). Although the comparables presented by the appellant disclosed that properties located in the same area are not assessed at identical levels, all that the constitution requires is a practical uniformity which appears to exist on the basis of the evidence. For the foregoing reasons, the Board finds that the appellant has not proven by clear and convincing evidence that the subject property is inequitably assessed. Therefore, the Property Tax Appeal 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.

*Ronald R. Cuit*

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Chairman

*Frank J. Huff*

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Member

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Member

*Mario M. Louie*

\_\_\_\_\_  
Member

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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*

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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.