



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

APPELLANT: Andrew Tsamis
DOCKET NO.: 10-04550.001-R-1
PARCEL NO.: 16-05-36-100-039-0000

The parties of record before the Property Tax Appeal Board are Andrew Tsamis, the appellant, by attorney Michael R. Davies of the Law Offices of Michael R. Davies, Ltd., in Oak Lawn; 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: \$48,700
IMPR: \$212,585
TOTAL: \$261,285

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property is improved with a two-story dwelling containing 4,907 square feet of building area. The home was built in 2002 and has a full basement. Other features include central air conditioning, a fireplace and a 1,274 square foot garage. The dwelling is located in Homer Township, Will County, Illinois.

The appellant submitted evidence before the Property Tax Appeal Board contending assessment inequity as the basis of the appeal. In support of this argument, the appellant submitted a grid analysis of three comparable properties. The comparables were described as two-story dwellings containing from 3,094 to 3,593 square feet of living area. The dwellings were built from 1986 to 1991 and feature full basements, central air conditioning and fireplaces. The comparables have improvement assessments ranging from \$108,698 to \$129,832 or from \$35.13 to \$39.12 per square foot of living area.

Based on this evidence the appellant requested the subject's assessment be reduced to \$237,104.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the subject's final assessment of \$261,285.

The board of review asserted the subject property was an owner occupied dwelling that was the subject matter of an appeal before the Property Tax Appeal Board for the 2009 tax year under Docket Number 09-06105.001-R-1. In that appeal the Property Tax Appeal Board issued a decision reducing the subject's assessment to \$268,260. The board of review further explained that Homer Township's general assessment period began in 2007 and runs through tax year 2010. It further indicated that in tax year 2010 a township equalization factor of .9740 was applied to Homer Township. The board of review explained that if the assessment for the 2010 tax year was calculated by applying the 2010 equalization factor to the Property Tax Appeal Board's assessment as determined for the 2009 tax year in accordance with section 16-185 of the Property Tax Code (35 ILCS 200/16-185) the subject's assessment would be \$261,285. Therefore, 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 no reduction in the subject's assessment is justified.

The Board finds that Section 16-185 of the Property Tax Code is unambiguous in stating that if the Property Tax Appeal Board issues a decision lowering the assessment of an owner occupied dwelling that assessment is to remain the same during the remainder of the general assessment period, subject to equalization, with two exceptions not applicable here. The record is clear that applying the dictates of Section 16-185 the assessment of the property for the 2010 tax year would be \$261,285, which is the subject's 2010 assessment amount.

In summary, the Board finds that the subject property was the subject matter of an appeal for the 2009 tax year in which the Property Tax Appeal Board issued a decision reducing the subject's assessment to \$268,260. The record further disclosed the subject property is an owner occupied dwelling and the 2007, 2008, 2009 and 2010 tax years are in the same general assessment period. The record also disclosed that an equalization factor of .9740 was applied in Homer Township in 2010. Furthermore, the decision of the Property Tax Appeal Board for the 2009 tax year was not reversed or modified upon review and there was no evidence the property sold establishing a different fair cash value. Applying section 16-185 of the Property Tax Code would result in an assessment of \$261,285, which is the same amount assessed for the subject by the board of review for the 2010 assessment year. After considering the requirements of section 16-185 of the Property Tax Code, the Property Tax Appeal Board

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finds that a reduction in the subject's assessment is not justified.

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: August 23, 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.