



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

APPELLANT: Jason DeSanto  
DOCKET NO.: 11-00555.001-R-2  
PARCEL NO.: 16-05-13-279-021-0000

The parties of record before the Property Tax Appeal Board are Jason DeSanto, the appellant, by attorney Daniel R. Fusco of Rock, Fusco & Associates, LLC, in Chicago, 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:** \$34,979  
**IMPR:** \$240,000  
**TOTAL:** \$274,979

Subject only to the State multiplier as applicable.

**Statement of Jurisdiction**

The appellant timely filed the appeal from a decision of the Will County Board of Review pursuant to section 16-160 of the Property Tax Code (35 ILCS 200/16-160) challenging the assessment for the 2011 tax year. The Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of the appeal.

**Findings of Fact**

The subject property consists of a two-story single-family dwelling of frame, brick and stone construction with 4,927 square feet of living area. The dwelling was constructed in 2006. Features of the home include a full walkout-style basement, central air conditioning, a fireplace and an 839

square foot garage. The property is located in Homer Glen, Homer Township, Will County.

The appellant contends assessment inequity as the basis of the appeal. In support of this argument the appellant submitted information on four equity comparables. In a brief submitted with the appeal, counsel for the appellant contended the subject is in a very small subdivision in rural Will County and thus "we had to look out of the immediate subdivision to find comparables that are similar in size, age, design and amenities." The comparables consist of two-story dwellings that were 7 to 13 years old and range in size from 4,457 to 5,417 square feet of living area. Each home has central air conditioning and a garage ranging in size from 698 to 938 square feet of building area. The appellant did not report the foundation type or style for any of the comparables or the proximity of these comparables to the subject. The comparables have improvement assessments ranging from \$95,587 to \$210,512 or from \$21.36 to \$38.86 per square foot of living area. Based on this evidence, the appellant requested an assessment of \$105,241 or \$21.36 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$274,979. The subject property has an improvement assessment of \$240,000 or \$48.71 per square foot of living area.

In support of its contention of the correct assessment the board of review submitted a two-page letter from Karen Szykowski, Homer Township Assessor, along with additional information. The assessor first noted the subject property sold in November 2011 for \$610,000; the sale was not advertised and sold between related parties (Exhibit B). As to the appellant's equity data, the assessor wrote the comparables are "miles from the subject property." This assertion was illustrated on a map depicting both parties' comparables. Additionally, she contended the comparables are of inferior quality when compared to the subject.

The board of review through the assessor also provided information on five equity comparables located in the subject's subdivision of Cypress Pointe. "While the subject is the largest two-story in Cypress Pointe they also have the lowest BAV/SF of any two-story home in their subdivision. The five two-story comparables of varying combinations of frame, brick, stucco and/or stone exterior construction were built in 2005 or 2006. The homes range in size from 3,343 to 4,474 square feet

of living area and basements, four of which are walkout-style. Each home has one or two fireplaces, central air conditioning and a garage ranging in size from 698 to 868 square feet of building area. One comparable also has an in-ground pool. These comparables have improvement assessments ranging from \$220,497 to \$260,117 or from \$50.32 to \$55.49 per square foot of living area.

### **Conclusion of Law**

The taxpayer contends assessment inequity as the basis of the appeal. When unequal treatment in the assessment process is the basis of the appeal, the inequity of the assessments must be proved by clear and convincing evidence. 86 Ill.Admin.Code §1910.63(e). Proof of unequal treatment in the assessment process should consist of documentation of the assessments for the assessment year in question of not less than three comparable properties showing the similarity, proximity and lack of distinguishing characteristics of the assessment comparables to the subject property. 86 Ill.Admin.Code §1910.65(b). The Board finds the appellant did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

Considering the entire record, the Board finds the appellant's comparable #3 along with the board of review's five comparables are most similar to the subject dwelling in location, age, design, dwelling size and features. These six comparables had improvement assessments that ranged from \$36.15 to \$55.49 per square foot of living area. The subject's improvement assessment of \$48.71 per square foot of living area falls within the range established by the best comparables in this record. Based on this record the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject's improvement was inequitably assessed and 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

*Tracy 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: June 20, 2014

*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.