



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

APPELLANT: Brian LaGiglia
DOCKET NO.: 11-00568.001-R-1
PARCEL NO.: 16-05-24-302-013-0000

The parties of record before the Property Tax Appeal Board are Brian LaGiglia, the appellant, by attorney Brian S. Maher of Weis, DuBrock, Doody & Maher, 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: \$41,177
IMPR: \$192,734
TOTAL: \$233,911**

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 brick and stucco construction with 5,487 square feet of living area. The dwelling was constructed in 1989. Features of the home include a full basement, central air conditioning,

two fireplaces and a 923 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 limited information on three equity comparables, two of which are located in the same block and one of which is .2 of a mile from the subject. The comparables consist of two-story brick dwellings that were built between 1985 and 1988. The homes range in size from 3,776 to 5,193 square feet of living area and feature basements and a fireplace. Two of the comparables have central air conditioning and one comparable has a garage. These comparables have improvement assessments ranging from \$105,340 to \$172,179 or from \$27.89 to \$33.15 per square foot of living area. Based on this evidence, the appellant requested an improvement assessment of \$167,463 or \$30.52 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 \$233,922. The subject property has an improvement assessment of \$192,734 or \$35.13 per square foot of living area.

The board of review submitted a two-page letter from Karen Szykowski, Homer Township Assessor, along with additional information. The assessor does not disagree with the appellant's comparables noting, however, they only represent a small sampling of data. The subject is in Spring Creek Trails and while appellant's comparable #3 is in De Boer Woods, the assessor acknowledges this adjoining subdivision is part of the same neighborhood, the subdivisions connect and have very comparable features in homes, sales and also share the same homeowner's association.

In support of its contention of the correct assessment the board of review through the assessor submitted Exhibit B consisting of a spreadsheet of all two-story homes in the subject's neighborhood. The spreadsheet depicts 60 assessed parcels (one is tax exempt) arrayed by dwelling size with the subject being the second largest dwelling. Also submitted was Exhibit C consisting of a two-page spreadsheet of six comparables with equity data. These comparables consist of two-story homes of brick, stone or frame and masonry construction that were built between 1986 and 1995. The homes range in size from 5,030 to 5,698 square feet of living area. Features include basements, three of which are walkout-style. Each home has central air conditioning, one or two fireplaces and a garage. Three of the

comparables have an in-ground pool. These comparables have improvement assessments ranging from \$172,179 to \$220,363 or from \$33.25 to \$42.01 per square foot of living area. Based on this evidence, the board of review requested confirmation of the subject's assessment.

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.

The Board has given reduced weight to appellant's comparables #1 and #2 due to smaller dwelling sizes when compared to the subject. The Board finds the remaining seven comparables reflect the best evidence of assessment equity. These comparables had improvement assessments that ranged from \$33.15 to \$42.01 per square foot of living area. The subject's improvement assessment of \$35.13 per square foot of living area falls within the range established by the best comparables in this record and appears justified given the subject's lack of a walkout-style basement feature and/or an in-ground pool. 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. Fen

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.