



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

APPELLANT: Andrzej Szeliga
DOCKET NO.: 11-00576.001-R-1
PARCEL NO.: 16-05-12-107-008-0000

The parties of record before the Property Tax Appeal Board are Andrzej Szeliga, 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: \$16,000
IMPR.: \$68,000
TOTAL: \$84,000**

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 one-story single-family dwelling of masonry and frame construction with 1,852 square feet of living area. The dwelling was constructed in 1978. Features of the home include a partial basement, central air conditioning, a fireplace and a 432 square foot garage. The

property is located in Derby Hills, Homer Glen, Homer Township, Will County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on four comparable sales. Only comparable #1 is in the same subdivision as the subject property. Each comparable was improved with a one-story dwelling that was built between 1970 and 2004. The homes range in size from 1,821 to 2,646 square feet of living area. Each of the comparables have central air conditioning and a garage ranging in size from 398 to 506 square feet of building area. Three of the comparables have full or partial basements and a fireplace. The sales occurred between June and August 2010 for prices ranging from \$199,000 to \$285,000 or from \$107.71 to \$110.28 per square foot of living area, including land. Based on this evidence, the appellant requested a total assessment of \$65,572 which would reflect a market value of approximately \$196,736.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$84,000. The subject's assessment reflects a market value of \$252,936 or \$136.57 per square foot of living area, land included, when using the 2011 three year average median level of assessment for Will County of 33.21% as determined by the Illinois Department of Revenue.

The board of review submitted a two-page letter from Karen Szykowski, Homer Township Assessor, along with additional evidence. The assessor critiqued each of the appellant's suggested sales as having been a "short sale," an "estate sale," a "contract sale" and/or being located in a different subdivision than the subject property. Also, as to comparable #4, the assessor noted this was a townhome. To support these criticisms, the assessor provided Exhibit B consisting of three Multiple Listing Service data sheets for appellant's comparables #1 through #3 and a photograph of comparable #4 while it was under construction.

In support of its contention of the correct assessment, the assessor argued that since the subject's subdivision "had a very limited number of ranch sales over the past few years," the assessor chose comparables in other subdivisions. (Exhibit C) The six sales presented, which included as #6 the appellant's comparable #1, consist of one-story dwellings that were built between 1978 and 2006. The homes range in size from 1,852 to 2,104 square feet of living area. Each contains a full or

partial basement, central air conditioning, a fireplace and a garage ranging in size from 425 to 567 square feet of building area. The comparables sold between June 2008 and September 2010 for prices ranging from \$203,000 to \$389,500 or from \$109.61 to \$204.46 per square foot of living area, including land. Based on this evidence, the board of review requested confirmation of the subject's assessment.

Conclusion of Law

The appellant contends the market value of the subject property is not accurately reflected in its assessed valuation. When market value is the basis of the appeal the value of the property must be proved by a preponderance of the evidence. 86 Ill.Admin.Code §1910.63(e). Proof of market value may consist of an appraisal of the subject property, a recent sale, comparable sales or construction costs. 86 Ill.Admin.Code §1910.65(c). The Board finds the appellant did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The parties submitted a total of nine comparable sales to support their respective positions before the Property Tax Appeal Board. The Board has given no weight to board of review comparable #1 as it sold in 2008, a date most distant from the assessment date of January 1, 2011 and is less likely to be indicative of the subject's market value. The Board also has given reduced weight to appellant's comparable #4 and board of review comparables #4 and #5 due to differences in age from the subject; these homes were built between 2002 and 2006 whereas the subject was built in 1978.

The Board gives no weight to the assessor's contentions regarding use of a "short sale" as being inappropriate. First, the assessor presented a "short sale" as her own comparable #6 (the same appellant's comparable #1 that was criticized for being a short sale. Second, Public Act 96-1083 amended the Property Tax Code adding sections 1-23 and 16-183 (35 ILCS 200/1-23 & 16-183), effective July 16, 2010.

Section 1-23 of the Property Tax Code provides:

Compulsory sale. "Compulsory sale" means (i) the sale of real estate for less than the amount owed to the mortgage lender or mortgagor, if the lender or mortgagor has agreed to the sale, commonly referred to as a "short sale" and (ii) the first sale of real

estate owned by a financial institution as a result of a judgment of foreclosure, transfer pursuant to a deed in lieu of foreclosure, or consent judgment, occurring after the foreclosure proceeding is complete.

Section 16-183 provides:

Compulsory sales. The Property Tax Appeal Board shall consider compulsory sales of comparable properties for the purpose of revising and correcting assessments, including those compulsory sales of comparable properties submitted by the taxpayer.

The Board finds the effective date of these statutes is applicable to assessment date at issue, January 1, 2011.

The Board finds the best evidence of market value to be appellant's comparable sales #1 through #3 along with board of review additional comparable sales #2 and #3. These most similar comparables sold for prices ranging from \$107.71 to \$150.91 per square foot of living area, including land. The subject's assessment reflects a market value of \$136.57 per square foot of living area, including land, which is within the range established by the best comparable sales in this record. Based on this evidence the Board finds 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.