



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

APPELLANT: Nicholas & Eleni Kolliniatis  
DOCKET NO.: 11-00758.001-R-1  
PARCEL NO.: 16-05-29-209-014-0000

The parties of record before the Property Tax Appeal Board are Nicholas & Eleni Kolliniatis, the appellants, 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:** \$18,000  
**IMPR.:** \$104,595  
**TOTAL:** \$122,595

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject property is improved with a two-story single-family dwelling of frame and masonry construction containing 3,216 square feet of living area. The dwelling was built in 2009. Features of the home include a full finished basement, central air conditioning and an attached two-car garage of 451 square feet of building area.<sup>1</sup> The subject is located in Lockport, Homer Township, Will County.

The appellants' appeal is based upon both unequal treatment and overvaluation. In support of these claims, the appellants completed the Section V grid analysis with equity and sales data on three comparable properties. The comparables are located

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<sup>1</sup> The assessing officials report the subject dwelling has "1 Steel 2-story insert" for a fireplace feature whereas the appellants report the dwelling has no fireplace.

within .16 of a mile of the subject and are described as two-story frame and masonry dwellings that are 2 to 5 years old. The comparables range in size according to the underlying attached property record cards from 2,356 to 3,258 square feet of living area and feature full finished basements, central air conditioning and garages ranging in size from 451 to 675 square feet of building area. These comparables have improvement assessments ranging from \$85,207 to \$103,424 or from \$31.94 to \$36.17 per square foot of living area. These comparables sold between December 2007 and September 2010 for prices ranging from \$318,462 to \$403,039 or from \$124.47 to \$135.17 per square foot of living area, including land.

The appellants also reported that the subject property was purchase in October 2009 for \$387,560 or \$120.51 per square foot of living area, including land.

Based on this evidence, the appellants requested a total assessment of \$109,968 which would reflect a market value of approximately \$329,904 or \$102.58 per square foot of living area, including land. The improvement assessment requested was \$91,968 or \$28.60 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 \$122,595 was disclosed. The subject's assessment reflects an estimated market value of \$369,151 or \$114.79 per square foot of living area including land utilizing the 2011 three-year median level of assessments for Will County of 33.21%.

The board of review submitted a two-page letter from Karen Szykowski, Homer Township Assessor, along with additional data. The assessor presented Exhibit B consisting of the appellants' comparables with corrections to dwelling sizes as presented on the applicable property record cards and the corresponding changes to sale price per square foot and improvement assessment per square foot calculations. Additionally, the assessor contended that the appellants' sale for comparable #3 from December 2007 should be given little weight.

Furthermore, the assessor noted the purchase of the subject property by the appellants in 2009 for \$387,560 although the subject's current assessment reflects a lower estimated market value. Since this purchase was within 13 months of the assessment date of January 1, 2011, the assessor contends this is a relevant consideration when determining the subject's market value in this appeal.

In support of the subject's assessment, the board of review through the township assessor presented Exhibit C, a grid analysis of six suggested comparables along with a map. Board of review comparables #3 and #5 are most distant from the subject as depicted on the map. The comparables are two-story frame and masonry dwellings that were built between 2007 and 2010. The dwellings range in size from 3,136 to 3,238 square feet of living area. Features include basements, central air conditioning, a fireplace or a fireplace insert and a garage of either 451 or 671 square feet of building area. These properties have improvement assessments ranging from \$103,375 to \$107,041 or from \$32.96 to \$33.62 per square foot of living area. These comparables also sold between May and November 2010 for prices ranging from \$364,844 to \$392,920 or from \$115.17 to \$121.35 per square foot of living area, including land.

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 appellants in part contend the assessment of the subject property is excessive and not reflective of its market value. When market value is the basis of the appeal the value of the property must be proved by a preponderance of the evidence. National City Bank of Michigan/Illinois v. Illinois Property Tax Appeal Board, 331 Ill.App.3d 1038 (3<sup>rd</sup> Dist. 2002). The Board finds the evidence in the record does not support a reduction in the subject's assessment on grounds of overvaluation.

Except in counties with more than 200,000 inhabitants which classify property, property is to be valued at 33 1/3% of fair cash value. (35 ILCS 200/9-145(a)). The Property Tax Appeal Board finds assessors and boards of review are required by the Property Tax Code to revise and correct real property assessments, annually if necessary, that reflect fair market value, maintain uniformity of assessments, and are fair and just. The parties submitted sales data from 2007 to 2010 reflecting sale prices ranging from \$318,462 to \$392,920 or from \$124.47 to \$135.17 per square foot of living area, including land. In addition, the record contains evidence that the subject property was purchased in 2009 for \$387,560 or \$120.51

per square foot of living area, including land, which falls within the range of all nine comparable sales presented by the parties. The subject property, based on its assessment, has an estimated market value of \$369,151 or \$114.79 per square foot of living area including land, which is below its recent purchase price and below the range of sales prices on a per-square-foot basis. Given the sales data on this record and the recent purchase price of the subject, no reduction in the subject's assessment for overvaluation is warranted.

The appellants also contend assessment inequity as a basis of the appeal regarding the improvement assessment. 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, 544 N.E.2d 762, 136 Ill.Dec. 76 (1989). The evidence must demonstrate a consistent pattern of assessment inequities within the assessment jurisdiction

The parties presented data with assessment information on nine comparable properties. The Board has given reduced weight to appellant's comparables #1 and #2 as these dwellings are smaller than the subject dwelling. The Board finds the remaining seven comparables presented by both parties were similar to the subject dwelling in location, size, style, exterior construction, features and/or age. The comparables had improvement assessments that ranged from \$31.94 to \$33.62 per square foot of living area. The subject's improvement assessment of \$32.52 per square foot of living area is within this range. After considering adjustments and the differences in both parties' comparables when compared to the subject, the Board finds the subject's improvement assessment is equitable and a reduction in the subject's assessment is not warranted.

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 parties 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 appellants have 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 on grounds of lack of uniformity.

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.