



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

APPELLANT: William Hauck
DOCKET NO.: 11-01330.001-R-1
PARCEL NO.: 16-05-23-202-015-0000

The parties of record before the Property Tax Appeal Board are William Hauck, the appellant, 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: \$32,944
IMPR.: \$87,633
TOTAL: \$120,577

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property is improved with a two-story dwelling of frame and masonry construction containing 2,897 square feet of living area. The dwelling was built in 1986. Features of the home include a full unfinished basement, central air conditioning, a fireplace and a garage of 581 square feet of building area. The property is located in Homer Glen, Homer Township, Will County.

The appellant's appeal is based on both unequal treatment in the assessment process and overvaluation.¹ In support of these claims, the appellant submitted a grid analysis of three comparable properties with both sale and assessment data,

¹ The appellant also marked "recent sale" in the Residential Appeal petition as a basis of the appeal, but did not then complete Section IV - Recent Sale Data concerning any recent sale of the subject property.

underlying property record cards and photographs along with a letter outlining his argument(s).

The comparables were described as two-story frame and masonry dwellings that range in age from 2 to 27 years old. The dwellings range in size from 2,832 to 3,131 square feet of living area. Features include basements, two of which are partially finished and one of which is also walkout style. Each home has central air conditioning, a fireplace and a garage ranging in size from 644 to 784 square feet of building area. These comparables have improvement assessments ranging from \$87,309 to \$118,999 or from \$27.89 to \$42.02 per square foot of above-grade living area.² The subject's improvement assessment is \$87,633 or \$30.25 per square foot of living area. The appellant also reported that these comparables sold between August 2009 and October 2011 for prices ranging from \$322,500 to \$398,000 or from \$113.88 to \$128.47 per square foot of living area, including land.

Based on this evidence, the appellant contended that the subject should have an improvement assessment of \$26.56 per square foot of living area with a total assessment of \$109,911 or a market value of approximately \$329,733 or \$113.82 per square foot of living area, including land.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final assessment of \$120,577 was disclosed. The subject's assessment reflects an estimated market value of \$363,074 or \$125.33 per square foot of living area, land included, using the 2011 three-year median level of assessments for Will County of 33.21%.

In response to the appellant's data, the board of review submitted a two-page letter from Karen Szykowski, Homer Township Assessor, who presented a response to the appellant's data along with data to support the subject's assessment. As to the appellant's comparables, the assessor contended that comparable #[1] is a "two-story with split characteristics."³ Additionally, she argued that the sale occurred in late 2011, nearly eleven months after the valuation date of January 1, 2011. Due to its design that differs from a standard two-story

² The appellant's calculations of the per-square-foot improvement assessments of comparables #1 and #3 were erroneous by including the finished basement area within the "living area" size.

³ An analysis of the data indicates the assessor was criticizing consideration of appellant's comparable #1 for design differences, not #2 as stated in her letter.

dwelling, she argued this comparable should be given less weight.

In support of the subject's assessment and market value, the assessor presented Exhibit B consisting of six comparables where #4 and #5 are the appellant's comparables #3 and #2, respectively. The comparables consist of two-story frame and masonry dwellings that were built between 1985 and 2009. The dwellings range in size from 2,354 to 3,758 square feet of living area. Features include a full basement, one of which is a walkout style, central air conditioning, a fireplace and a garage ranging in size from 436 to 895 square feet of building area. One comparable also has an in-ground pool. These properties have improvement assessments ranging from \$82,079 to \$133,485 or from \$27.89 to \$37.32 per square foot of living area. These properties also sold between August 2009 and May 2011 for prices ranging from \$341,000 to 435,000 or from \$115.75 to \$163.55 per square foot of living area, including land.

As part of the grid analysis in describing the subject, the assessor also reported a sale transaction for the subject property in May 2010 for a price of \$398,900 or \$137.69 per square foot of living area, including land. No other documentation or discussion of this data was presented by the assessor.

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 appellant contends unequal treatment in the subject's improvement assessment as a basis of the appeal. Taxpayers who object to an assessment on the basis of lack of uniformity bear the burden of proving the disparity of assessment valuations by clear and convincing evidence. Kankakee County Board of Review v. Property Tax Appeal Board, 131 Ill.2d 1 (1989). After an analysis of the assessment data, the Board finds the appellant has not met this burden.

The parties submitted seven equity comparables to support their respective positions before the Board. The Board has given reduced weight to appellant's comparable #1 due to its differing

design as compared to the subject as argued by the township assessor. In addition, the Board has given reduced weight to board of review comparable #4/appellant's comparable #3 due to its newer age having been built in 2009 whereas the subject was built in 1986. Finally, reduced weight was given to board of review comparable #1 as this property has an in-ground swimming pool, a feature not present on the subject.

The Board finds the remaining four comparables submitted by the parties were most similar to the subject in size, style, exterior construction, features and/or age. Due to their similarities to the subject, these comparables received the most weight in the Board's analysis. These comparables had improvement assessments that ranged from \$27.89 to \$37.32 per square foot of living area. The subject's improvement assessment of \$30.25 per square foot of living area is within the range established by the most similar comparables. 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 appellant also contends 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 (3rd Dist. 2002). The Board finds the evidence in the record does not support a reduction in the subject's assessment.

Again, the parties submitted a total of seven comparable sales for the Board's consideration. As outlined above, the Board has given less weight to three of the comparables. The remaining four comparables present sales prices ranging from \$115.17 to \$138.52 per square foot of living area, including land. The subject's assessment reflects a market value of approximately \$363,074 or \$125.33 per square foot of living area, including land, which falls within the range established by the most similar comparables on a per square foot basis. After considering the most comparable sales on this record, the Board finds the appellant did not demonstrate the subject property's assessment to be excessive in relation to its market value and a reduction in the subject's assessment is not warranted on this record on grounds of overvaluation.

In conclusion, the Board finds the appellant has failed to prove unequal treatment in the assessment process by clear and convincing evidence, or overvaluation by a preponderance of the evidence. Therefore, the Board finds that the subject's assessment as established by the board of review is correct and no reduction is warranted.

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: July 18, 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.