



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

APPELLANT: Joseph & Yvette Salcik
DOCKET NO.: 11-05906.001-R-1
PARCEL NO.: 16-05-23-101-002-0000

The parties of record before the Property Tax Appeal Board are Joseph & Yvette Salcik, 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: \$36,000
IMPR.: \$169,426
TOTAL: \$205,426

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellants timely filed this 2011 appeal from a decision of the Property Tax Appeal Board concerning the 2010 assessment of the subject property pursuant to section 16-185 of the Property Tax Code (35 ILCS 200/16-185). 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 construction with approximately 4,275 square feet of living area. The dwelling was constructed in 2002. Features of the home include a full walkout-style unfinished basement, central air conditioning, a fireplace and an attached four-car garage. The property has an approximately 30,000

square foot site and is located in Homer Glen, Homer Township, Will County.

The appellants presented in part a contention of law noting that the 2010 assessment of the subject property was reduced and "although" 2011 is a quadrennial reassessment year, "we are requesting a rollover of the 2010 assessment to 2011. There was no legal basis cited to the Property Tax Code to support this request to maintain the 2010 assessment at the beginning of a new quadrennial cycle.

The appellants also contend assessment inequity as a basis of the appeal. In support of this argument the appellants submitted information on four equity comparables located within three blocks of the subject property. The comparables consist of two-story brick dwellings that were 10 to 15 years old and which range in size from 2,920 to 4,302 square feet of living area. Three of the comparables have a basement and each has central air conditioning, a fireplace and a garage ranging in size from 708 to 1,186 square feet of building area. Two of these comparables also have a pool. The comparables have improvement assessments ranging from \$104,511 to \$130,158 or from \$28.73 to \$35.79 per square foot of living area.

Based on this evidence and argument, the appellants requested an improvement assessment of \$150,398 or \$35.18 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 \$205,426. The subject property has an improvement assessment of \$169,426 or \$39.63 per square foot of living area. In support of its contention of the correct assessment the board of review through the Homes Township Assessor's Office submitted a memorandum disputing the applicability of the "rollover" provision of the Property Tax Code when 2011 was the quadrennial or general assessment year for Will County. In addition, the assessor provided information on six equity comparables. The comparables consist of two-story dwellings of brick or brick and frame exterior construction. The homes were built between 1997 and 2006 and range in size from 4,035 to 4,318 square feet of living area. Each comparable has a basement, three of which are walkout-style, central air conditioning, a fireplace and a garage. One of the comparables has a pool. The properties have improvement assessments ranging from \$165,575 to \$186,838 or from \$40.57 to \$43.27 per square foot of living area.

Based on this evidence and argument, the board of review requested confirmation of the subject's assessment.

Conclusion of Law

As to the appellants' legal contention, the Board finds that pursuant to Section 16-185 of the Property Tax Code (35 ILCS 200/16-185), a taxpayer may file within 30 days of the date of written notice of the Property Tax Appeal Board's decision an appeal for the subsequent year when the Property Tax Appeal Board rendered a decision lowering the assessment of a particular parcel after the deadline for filing complaints with the board of review.

There is no dispute on the record that the subject property was under appeal before the Property Tax Appeal Board in the prior year under Docket Number 10-05189.001-R-1 wherein the Property Tax Appeal Board rendered a decision lowering the assessment of the subject property to \$202,569 based on the stipulation of the parties.

It is also not disputed that the subject property is an owner-occupied dwelling. The appellants presented a legal contention that the Board's prior year decision for 2010 should be carried forward to the subsequent year of 2011 in accordance with Section 16-185 of the Property Tax Code (35 ILCS 200/16-185) which provides in part:

If the Property Tax Appeal Board renders a decision lowering the assessment of a particular parcel on which a residence occupied by the owner is situated, such reduced assessment, subject to equalization, shall remain in effect **for the remainder of the general assessment period as provided in Sections 9-215 through 9-225**, unless that parcel is subsequently sold in an arm's length transaction establishing a fair cash value for the parcel that is different from the fair cash value on which the Board's assessment is based, or unless the decision of the Property Tax Appeal Board is reversed or modified upon review. [Emphasis added.]

The Board further finds that the evidence submitted by the Will County Board of Review and acknowledged in the appellants' legal contention that 2010 and 2011 are not within the same general assessment period in Will County. In conclusion, the record

contains evidence that the assessment year in question, 2011, is in a different general assessment period than 2010.

For these reasons the Property Tax Appeal Board finds that Section 16-185 of the Property Tax Code is not applicable to the instant appeal for tax year 2011.

The taxpayers also contend assessment inequity as a 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 appellants did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The Property Tax Appeal Board has given reduced weight to appellants' comparable #4 as this dwelling is significantly smaller than the subject home and thus not considered similar for purposes of assessment equity.

The Board finds the best evidence of assessment equity to be appellants' comparables #1, #2 and #3 along with the board of review comparables. Each of these comparables is similar to the subject in location, design, exterior construction, age, size, and/or features. These comparables had improvement assessments that ranged from \$106,840 to \$186,838 or from \$28.73 to \$43.27 per square foot of living area. The subject's improvement assessment of \$169,426 or \$39.63 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 appellants 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.

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.

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: January 23, 2015

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.