



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

APPELLANT: Irena Belos
DOCKET NO.: 12-00283.001-R-1
PARCEL NO.: 16-05-23-300-011-0000

The parties of record before the Property Tax Appeal Board are Irena Belos, 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: \$42,063
IMPR: \$152,001
TOTAL: \$194,064

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 2012 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 dwelling of brick and stone exterior construction with 4,031 square feet of living area. The dwelling was constructed in 2002. Features of the home include a 2,577 square foot basement, central air conditioning, a double two-story fireplace and a 1,109 square

foot attached garage. The property has a 1.50 acre site and is located in Homer Glen, Homer Township, Will County.

The appellant contends assessment inequity as the basis of the appeal. The subject's land assessment was not contested. In support of this argument the appellant submitted information on three equity comparables. The comparables are described as one-story or two-story dwellings that range in size from 2,038 to 4,659 square feet of living area. The comparables improvement assessments range from \$58,290 to \$154,871 or from \$28.60 to \$33.24 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 \$194,064. The subject property has an improvement assessment of \$152,001 or \$37.71 per square foot of living area. In support of its contention of the correct assessment the board of review submitted information on six equity comparables. The comparables are described as two-story dwellings that range in size from 4,168 to 5,655 square feet of living area. The comparables improvement assessments range from \$161,638 to \$217,337 or from \$38.43 to \$41.95 per square foot of living area.

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 parties submitted nine assessment comparables for the Property Tax Appeal Board's consideration. The Board gave little weight to the appellant's comparable #2 and #3 due to their one-story design when compared to the subject's two-story design type. The Board gave less weight to the appellant's comparable #1 and board of review comparables #1, #2, #3 and #6. These comparables are considerably larger in dwelling size

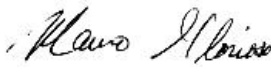
and/or older in age, when compared to the subject. The Board finds the best evidence of assessment equity to be board of review comparables #4 and #5. These comparables are similar when compared to the subject in dwelling size, style, construction, age and features. These comparables had improvement assessments of \$161,638 and \$168,808 or \$38.78 and \$39.09 per square foot of living area. The subject's improvement assessment of \$152,001 or \$37.71 per square foot of living area falls below the best comparables in this record. 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.

Chairman



Member



Member

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: April 24, 2015



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.