



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

APPELLANT: Brian J. Koch
DOCKET NO.: 12-00483.001-R-1
PARCEL NO.: 15-08-13-102-009-0000

The parties of record before the Property Tax Appeal Board are Brian J. Koch, the appellant, by attorney Jason T. Shilson of O'Keefe Lyons & Hynes, LLC in Chicago, and the Will County Board of Review.

Based on the facts and exhibits presented, the Property Tax Appeal Board hereby finds a reduction 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: \$95,808
IMPR: \$252,560
TOTAL: \$348,368**

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 part two-story and part one-story dwelling of masonry construction with 5,687 square feet of living area. The dwelling was constructed in 2008. Features of the home include a partial basement with finished area, central air conditioning, a fireplace and an attached 714 square foot

garage. The property has a 40,946 square foot site and is located in Mokena, New Lenox Township, Will County.

The appellant contends assessment inequity as the basis of the appeal. In support of this argument the appellant submitted information on five equity comparables located within .27 of a mile of the subject property. The comparables consist of two-story masonry dwellings that were built between 2006 and 2009. The homes range in size from 5,416 to 7,610 square feet of living area. Each dwelling has central air conditioning and a garage and four of the comparables have a fireplace. The comparables have improvement assessments ranging from \$189,844 to \$310,726 or from \$34.31 to \$44.41 per square foot of living area.

Based on the foregoing evidence, the appellant requested an improvement assessment reduction to approximately \$38.25 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 \$390,614. The subject property has an improvement assessment of \$294,806 or \$51.84 per square foot of living area.

As part of its submission, the board of review reiterated the appellant's comparables #1 through #3. As reported by the board of review, appellant's comparable #3 is larger than reported and contains 7,610 square feet which results in an improvement assessment of \$40.83 per square foot of living area. The appellant had reported a dwelling size of 6,610 square feet.

In support of its contention of the correct assessment the board of review submitted very limited information on three equity comparables setting forth the parcel number, dwelling size, improvement assessment and improvement assessment per square foot of living area. Copies of the applicable property record cards were also attached. As reported by the board of review, the dwellings range in size from 3,538 to 7,647 square feet of living area and have improvement assessments ranging from \$250,193 to \$382,718 or from \$50.05 to \$70.72 per square foot of living area.

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

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 met this burden of proof and a reduction in the subject's assessment is warranted.

The parties submitted a total of eight equity comparables to support their respective positions before the Property Tax Appeal Board. Based purely on dwelling size, since the board of review provided no details of location, age and/or characteristics of the comparables beyond dwelling size, the Board has given reduced weight to board of review comparables #2 and #3 which are each dramatically larger or smaller than the subject dwelling. Similarly, the Board has given reduced weight to appellant's comparables #3, #4 and #5 as each of these homes are substantially larger than the subject dwelling.

The Board finds the best evidence of assessment equity to be appellant's comparables #1 and #2 along with board of review comparable #1. These comparables had improvement assessments that ranged from \$35.05 to \$54.20 per square foot of living area. The highest per-square-foot improvement assessment is board of review comparable #1.

Despite the lack of descriptive information supplied by the assessing officials, the Property Tax Appeal Board finds that the underlying property record card depicts this property has a 1,000 square foot in-ground swimming pool along with three separate brick patio areas with a total of 1,940 square feet of building area. The subject dwelling does not have an in-ground pool or nearly 2,000 square feet of patio areas.

When less weight is given to board of review comparable #1 with its additional features, the subject's improvement assessment of \$51.84 per square foot of living area falls above the two best comparables in this record, appellant's comparables #1 and #2. Based on this record the Board finds the appellant did demonstrate with clear and convincing evidence that the subject's improvement was inequitably assessed and a reduction in the subject's assessment is 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

K. L. Ferr

Member

Mark Albino

Member

Jerry White

Member

Acting 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: August 21, 2015

A. Portel

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.