



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

APPELLANT: John & Mary Jo Hach
DOCKET NO.: 13-00639.001-R-1
PARCEL NO.: 16-05-02-201-025-0000

The parties of record before the Property Tax Appeal Board are John and Mary Jo Hach, the appellants; and the Will County Board of Review.

Based on the facts and exhibits presented in this matter, 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: \$20,010
IMPR.: \$113,820
TOTAL: \$133,830

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellants 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 2013 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 is improved with a two-story dwelling of frame, brick and stone exterior construction with 3,252 square feet of living area. The dwelling was constructed in 1994. Features of the home include a full unfinished basement, central air conditioning, one fireplace and an attached garage with 1,111 square feet of building area. The property is located in Homer Glen, Homer Township, Will County.

The appellants contend overvaluation as the basis of the appeal. In support of this argument the appellants submitted information on five comparable sales improved with two-story dwellings that ranged in size from 3,146 to 3,731 square feet of living area. The dwellings were constructed from 1989 to 1996. Each comparable had central air conditioning, one fireplace and a garage ranging in size from 526 to 884 square feet of building area. The sales occurred from September 2012 to June 2013 for prices ranging from \$184,000 to \$345,000 or from \$57.97 to \$109.66 per square foot of living area including land. The appellants' submission included

adjustments to the comparables for differences from the subject to arrive at adjusted prices ranging from \$201,002 to \$356,151. Based on this evidence the appellants requested the subject's total assessment be reduced to \$93,388 to reflect a market value of \$280,192.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$133,830. The subject's assessment reflects a market value of \$403,223 or \$123.99 per square foot of living area, land included, when using the 2013 three year average median level of assessment for Will County of 33.19% as determined by the Illinois Department of Revenue.

In support of its contention of the correct assessment the board of review submitted information on five comparable sales identified by the township assessor that were improved with two-story dwellings that ranged in size from 2,384 to 4,668 square feet of living area. The dwellings were constructed from 1974 to 1996. Each comparable had a basement, central air conditioning, one fireplace and an attached garage ranging in size from 497 to 878 square feet of building area. To document the characteristics of the subject property and the comparables the board of review provided copies of photographs of the homes and copies of their property record cards. The sales occurred from May 2011 to May 2013 for prices ranging from \$276,000 to \$502,000 or from \$106.52 to \$140.56 per square foot of living area, including land.

In rebuttal the board of review provided a statement from the township assessor explaining the subject property's garage has a flexicore floor with a basement under it.

The board of review requested the assessment be sustained.

In rebuttal the appellants provided a statement questioning the sale dates of three of the comparables used by the board of review and asserted that board of review sales #1 and #4 have in-ground pools.

Conclusion of Law

The appellants contend the market value of the subject property is not accurately reflected in its assessed valuation. When market value is the basis of the appeal the value of the property must be proved by a preponderance of the evidence. 86 Ill.Admin.Code §1910.63(e). Proof of market value may consist of an appraisal of the subject property, a recent sale, comparable sales or construction costs. 86 Ill.Admin.Code §1910.65(c). The Board finds the appellants did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The Board finds the best evidence of market value to be comparable sales #3 through #5 submitted by the board of review. These comparables had varying degrees of similarity to the subject property and sold relatively proximate in time to the assessment date at issue for prices ranging from \$325,000 to \$502,000 or from \$106.52 to \$140.56 per square foot of living area, including land. Copies of the photographs of the subject and the comparable sales provided by the board of review depict the subject as being in a superior condition and quality as juxtaposed to the comparables. The subject's assessment reflects a market value of \$403,223 or \$123.99 per square foot of living area, including land, which is within the range established by the best comparable sales in this record. Less weight was given the appellants' comparables as the

analysis failed to disclose whether any of their comparable sales had basements while the subject has a full basement including basement area under the garage. The Board gave less weight to board of review comparable sales #1 and #2 due to differences from the subject in age and size as well as the fact the sales did not occur proximate in time to the assessment date at issue. Based on this evidence the Board finds 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: _____

CERTIFICATION

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 24, 2016



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.