



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

APPELLANT: Frank & Angela Kamely  
DOCKET NO.: 13-00726.001-R-1  
PARCEL NO.: 16-05-21-400-015-0000

The parties of record before the Property Tax Appeal Board are Frank & Angela Kamely, the appellants, by attorney William I. Sandrick of the Sandrick Law Firm LLC, in South Holland, 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:** \$40,572  
**IMPR:** \$118,980  
**TOTAL:** \$159,552

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 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 consists of a two-story single-family dwelling of masonry and frame exterior construction with 3,828 square feet of living area. The dwelling was constructed in 1994. Features of the home include a full basement with

finished area, central air conditioning, two fireplaces<sup>1</sup> and a three-car garage. The property has an approximately 5-acre site<sup>2</sup> or approximately 217,800 square foot site with a pond view and is located in Homer Glen, Homer Township, Will County.

The subject property is an owner occupied residence that was the subject matter of an appeal before the Property Tax Appeal Board the prior year under Docket Number 12-00446.001-R-1. In that appeal the Property Tax Appeal Board rendered a decision lowering the assessment of the subject property to \$159,552 based on the evidence submitted by the parties. The appellants submitted the same appraisal report of the subject property for this 2013 appeal to demonstrate the subject was overvalued. The appraisal report asserts that Frank Kamely is an owner of record and the "owners" are occupants of the subject dwelling.

The Board takes notice that 2012 and 2013 are in the same general assessment period in Will County. (86 Ill.Admin.Code §1910.90(i) and 35 ILCS 200/9-215).

Based on this evidence, the appellants request a reduction in the subject's assessment.

The board of review submitted its "Board of Review Notes on Appeal." The appellants submitted a copy of the Final Decision issued by the Will County Board of Review for the 2013 assessment of the subject disclosing a total assessment of \$167,291. The subject's assessment reflects a market value of \$504,040 or \$131.67 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.

At the request of the Property Tax Appeal Board, the Will County Board of Review confirmed that a 2013 township equalization factor of 1.00 was applied in Homer Township. (See 86 Ill.Admin.Code §1910.67(k)(3))

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<sup>1</sup> The assessing officials report the subject dwelling has two fireplaces whereas the appellant's appraiser who performed an exterior only inspection of the property reported the subject has only one fireplace. The Board finds the assessing officials presented the best evidence of this feature including a photograph of the dwelling that depicts two masonry chimneys along with a schematic depicting a total of two fireplaces in the family and living rooms.

<sup>2</sup> The appellant's appraiser reported a parcel size of 4.66-acres whereas the assessing officials report a parcel size of 5.03-acres. The subject's property record card reflects a lot size of 5-acres of land area.

The board of review's submission included a Real Estate Parcel Inquiry - Assessment for the subject property indicating the owners of the dwelling are "Frank Angela Kamely" [sic], the named appellants in this appeal.

In support of its contention of the correct assessment the board of review submitted information on five comparable sales along with a memorandum criticizing various aspects of the appellants' appraisal report and pointing out various errors and/or inconsistencies in the adjustment analysis. Based on this evidence and argument, the board of review requested confirmation of the subject's assessment.

### Conclusion of Law

The subject property was the subject matter of an appeal before the Property Tax Appeal Board the prior year under Docket Number 12-00446.001-R-1. In that appeal the Property Tax Appeal Board rendered a decision lowering the assessment of the subject property to \$159,552 based on the evidence submitted by the parties.

Section 16-185 of the Property Tax Code (35 ILCS 200/16-185) 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.

The Board further finds that the prior year's decision should be carried forward to the subsequent year subject only to any equalization factor applied to that year's assessments. This finding is pursuant to section 16-185 of the Property Tax Code (35 ILCS 200/16-185) and the fact that 2012 and 2013 are within the same general assessment period in Will County. The record contains no evidence indicating that the assessment year in question is in a different general assessment period. For these reasons the Property Tax Appeal Board finds that a reduction in

the subject's assessment is warranted to reflect the Board's prior year's finding plus the application of the equalization factor of 1.00.

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.

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Chairman

*K. L. Ferr*

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Member

*Mark Albino*

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Member

*Jerry White*

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Member

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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*

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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.