



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

APPELLANT: Nikolaos & Lambrini Balaskas  
DOCKET NO.: 14-00253.001-R-1  
PARCEL NO.: 18-13-24-205-004-0000

The parties of record before the Property Tax Appeal Board are Nikolaos & Lambrini Balaskas, 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:** \$37,118  
**IMPR.:** \$110,738  
**TOTAL:** \$147,856

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 2014 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 brick and stone exterior construction with 3,257 square feet of living area. The dwelling was constructed in 2004. Features of the home include a basement with finished area, central air conditioning, a fireplace and a 701 square foot garage. The property is located in Monee, Green Garden Township, Will County.

The appellants contend assessment inequity as the basis of the appeal concerning the subject's improvement assessment. No dispute was raised concerning the land assessment. In support of this inequity argument the appellants submitted information on six equity comparables located within a block of the subject property. The comparables consist of two-story brick, brick and stucco or brick and frame dwellings that were built between 2003 and 2005. The homes range in size from 3,268 to 3,998 square feet of living area and feature basements, central air conditioning, one to three fireplaces and a garage ranging in size from 740 to 894 square feet of

building area. The properties have improvement assessments ranging from \$56,172 to \$97,448 or from \$16.18 to \$24.37 per square foot of living area.

Based on this evidence, the appellants requested a reduced improvement assessment of \$84,682 or \$26.00 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 \$147,856. The subject property has an improvement assessment of \$110,738 or \$34.00 per square foot of living area.

In support of its contention of the correct assessment the board of review through the township assessor submitted information on two equity comparables located in the subject's subdivision. The comparables consist of two-story brick dwellings that were built in 2008 and 2012. The homes contain either 3,261 or 3,467 square feet of living area, respectively, and feature basements, central air conditioning and a garage of 758 or 897 square feet of building area, respectively. The properties have improvement assessments of \$111,998 and \$118,707 or \$34.34 and \$34.24 per square foot of living area, respectively.

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

### **Conclusion of Law**

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

The parties submitted a total of eight equity comparables to support their respective positions before the Property Tax Appeal Board. The Board has given reduced weight to appellants' comparables #4, #5 and #6 as each of these dwelling are larger than the subject dwelling.

The Board finds the best evidence of assessment equity to be appellants' comparables #1, #2 and #3 along with the board of review comparables. These five comparable dwelling range in size from 3,261 to 3,472 square feet of living area as compared to the subject dwelling of 3,257 square feet of living area. These five comparables had improvement assessments that ranged from \$16.18 to \$34.34 per square foot of living area. The subject's improvement assessment of \$34.00 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 have not demonstrated with clear and convincing evidence that the subject's improvement was inequitably assessed. Therefore, no 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



Member



Member

Member



Acting 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: September 23, 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.