



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

APPELLANT: Robert and Jennifer Wirth  
DOCKET NO.: 14-01431.001-R-1  
PARCEL NO.: 16-05-01-306-017-0000

The parties of record before the Property Tax Appeal Board are Robert and Jennifer Wirth, the appellants, by John P. Booras, of the Law Offices of John P. Booras, in Hickory Hills, 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:** \$18,270  
**IMPR.:** \$80,829  
**TOTAL:** \$99,099

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 frame construction with 2,658 square feet of living area. The dwelling was constructed in 2007. Features of the home include a basement with finished area,<sup>1</sup> central air conditioning, a fireplace and an attached two-car garage of 733 square feet of building area. The property has a 10,093 square foot site and is located in Homer Glen, Homer Township, Will County.

The appellants contend assessment inequity as the basis of the appeal challenging the subject's improvement assessment; no dispute was raised concerning the land assessment. In support of the inequity argument, the appellants submitted information on four equity comparables located within .27 of a mile of the subject. The comparable dwellings were each described as two-story brick homes that were 9 or 10 years old. The homes range in size from 3,091 to 3,359 square

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<sup>1</sup> The appellants reported the finished basement; the assessing officials indicate the basement is unfinished.

feet of living area and feature finished basements, central air conditioning, a fireplace and a garage ranging in size from 644 to 675 square feet of building area. The comparables have improvement assessments ranging from \$86,235 to \$94,376 or from \$27.89 to \$28.36 per square foot of living area.

Based on this evidence, the appellants requested a reduced improvement assessment of \$73,890 or \$27.80 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 \$99,099. The subject property has an improvement assessment of \$80,829 or \$30.41 per square foot of living area.

In response to the appeal, the board of review submitted a memorandum from and data gathered by the Homer Township Assessor's Office. The memorandum noted that the subject dwelling is a Hawthorne Model "located in Goodings Grove PUD Phase 4 in Section 1 of Homer Township." The comparable dwellings presented by the appellants were Wrightwood, Berkshire or Fieldstone Model dwellings that differed in living area square footage from the subject. The assessor's office further reported that Goodings Grove PUD Phase 4 was reassessed and equalized with Kingston Hills for the 2014 assessment year.

In support of its contention of the correct assessment the board of review submitted information on four equity comparables located within .95 of a mile of the subject. The comparable dwellings were each described as two-story brick and frame homes that were built between 2005 and 2008. The homes each contain 2,658 square feet of living area and feature unfinished basements, central air conditioning and three of the comparables have a fireplace. Each of the dwellings have a garage ranging in size from 733 to 780 square feet of building area. The comparables have improvement assessments ranging from \$79,452 to \$81,589 or from \$29.89 to \$30.70 per square foot of living area.

Based on this evidence and argument, 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 Board finds the best evidence of assessment equity to be board of review comparables #1, #3 and #4. These comparables were similar to the subject in age, design, exterior construction, size and/or features. These properties had improvement assessments that ranged from \$80,829 to \$81,589 or from \$30.41 to \$30.70 per square foot of living area. The subject's improvement

assessment of \$80,829 or \$30.41 per square foot of living area falls within the range established by the best comparables in this record and is identical to board of review comparable #1. The Board gave reduced weight to the appellants' comparables which were each larger than the subject dwelling. The Board also gave reduced weight to board of review comparable #2 which is most distant from the subject property. Based on this record the Board finds the appellants 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



Acting 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: \_\_\_\_\_

April 21, 2017



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.