



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

APPELLANT: John Stoklosa  
DOCKET NO.: 15-00011.001-R-1  
PARCEL NO.: 16-05-08-401-015-0000

The parties of record before the Property Tax Appeal Board are John Stoklosa, the appellant; 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:** \$26,355  
**IMPR.:** \$89,292  
**TOTAL:** \$115,647

Subject only to the State multiplier as applicable.

**Statement of Jurisdiction**

The appellant timely filed the appeal from a decision of the Property Tax Appeal Board pursuant to section 16-185 of the Property Tax Code (35 ILCS 200/16-185) challenging the assessment for the 2015 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 dwelling of frame exterior construction with 2,528 square feet of living area.<sup>1</sup> The dwelling was constructed in 1987. Features of the home include a full finished basement, central air conditioning, a fireplace and a 3,786 square foot garage. The property has a 55,094 square foot site 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 14-03533.001-R-1. In that appeal the Property Tax Appeal Board rendered a decision lowering the assessment of the subject property to \$99,962 based on the evidence submitted by the parties. The appellant

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<sup>1</sup> The appellant's appraiser reported a dwelling size of 2,545 square feet but provided no schematic drawing or other evidence to support this contention. The board of review submitted a copy of the subject's property record card with a schematic drawing that supported the stated dwelling size of 2,528 square feet of living area.

submitted the same appraisal report of the subject property for this 2015 appeal with an estimated market value of \$260,000 as of January 1, 2013 to demonstrate the subject was overvalued. Based on this evidence, the appellant requested the total assessment be reduced to \$99,962.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the subject's final assessment of \$115,647. The subject's assessment reflects an estimated market value of \$347,811 or \$137.58 per square foot of living area including land when applying Will County's 2015 three-year average median level of assessment of 33.25% as determined by the Illinois Department of Revenue. 86 Ill.Admin.Code §1910.50(c)(1).

In support of the subject's assessment, the board of review submitted information on three comparable sales. The comparables consist of two-story dwellings that were built in 1989 or 1990. The dwellings had features with varying degrees of similarity when compared to the subject. The dwellings range in size from 2,521 to 2,848 square feet of living area and are situated on sites that contain from 39,960 to 40,836 square feet of land area. The comparables sold from April 2014 to September 2015 for prices ranging from \$319,500 to \$350,000 or from \$120.79 to \$127.33 per square foot of living area including land. Based on this evidence, the board of review requested confirmation of the subject's assessment.

The board of review also submitted a statement asserting that their sales comparables are more proximate in time as of the January 1, 2015 assessment date.

In rebuttal the appellant submitted a brief asserting the 2014 Property Tax Appeal Board decision should reduce the assessment in 2015. Furthermore, the appellant asserted that 2014 and 2015 are within the same quadrennial assessment period.

### **Conclusion of Law**

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

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." [Emphasis added.]

The Board takes notice assessment year 2015 began a new general quadrennial assessment period in Will County and therefore, the Property Tax Appeal Board finds that Section 16-185 is inapplicable to the instant appeal.

The parties submitted three comparable sales and an appraisal for the Board's consideration. The Board gave less weight to the subject's January 2013 appraisal, not proximate in time as of the January 1, 2015 assessment date.

The Board finds the best evidence of market value in the record to be the board of review's comparables. These comparables are similar in location, age, dwelling size, design and features. These comparables sold for prices ranging from \$319,500 to \$350,000 or from \$120.79 to \$127.33 per square foot of living area, including land. The subject's assessment reflects an estimated market value of \$347,811 or \$137.58 per square foot of living area including land, which falls within the range established by the best sales comparables in this record on a total market value basis and slightly above the range on a per square foot basis. Based on this record the Board finds the subject's assessment is reflective of market value 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



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: June 23, 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.