



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

APPELLANT: James & Ruth Ann Henrichs
DOCKET NO.: 15-00256.001-R-1
PARCEL NO.: 16-05-25-102-007-0000

The parties of record before the Property Tax Appeal Board are James & Ruth Ann Henrichs, the appellants, by attorney Brian S. Maher, of Weis, DuBrock, Doody & Maher in Chicago; 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: \$39,393
IMPR.: \$117,793
TOTAL: \$157,186

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 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 is improved with a two-story dwelling of masonry and frame exterior construction with 3,648 square feet of living area. The dwelling was constructed in 1997. Features of the home include a basement, central air conditioning, two fireplaces and a 488 square foot garage. The property has a 52,191 square foot site and is located in Homer Glen, Homer Township, Will County.

The appellants contend assessment inequity as the basis of the appeal. In support of this argument the appellants submitted information on three equity comparables located within 1.5 miles from the subject property. The comparables had features with varying degrees of similarity when compared to the subject. The dwellings range in size from 4,108 to 4,960 square feet of living area and have improvement assessments ranging from \$124,714 to \$148,710 or

from \$28.15 to \$30.35 per square foot of living area. Based on this evidence, the appellants requested the total assessment be reduced to \$146,972.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$157,186. The subject property has an improvement assessment of \$117,793 or \$32.29 per square foot of living area. In support of its contention of the correct assessment the board of review submitted information on three equity comparables located within .20 of a mile from the subject property. The comparables had features with varying degrees of similarity when compared to the subject. The dwellings range in size from 3,539 to 4,003 square feet of living area and have improvement assessments ranging from \$91,515 to \$134,859 or from \$25.86 to \$35.46 per square foot of living area. Based on this evidence, the board of review requested confirmation of the subject's assessment.

The board of review also submitted information from the township assessor asserting that appellants' comparables #1 and #2 had incorrect information in the appellants' grid analysis. Using what the assessor indicated, the correct improvement assessments of the appellants' comparables would range from \$25.32 to \$30.36 per square foot of living area.

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 information on a total of six suggested equity comparables for the Board's consideration. The Board finds the appellants' comparability analysis had incorrect information in the grid analysis for comparables #1 and #2, and therefore received reduce weight. Furthermore, these two comparables had a much larger dwelling size when compared to the subject property. The Board finds the appellants' comparable #3 and the board of review's comparables are similar when compared to the subject in location, age, dwelling size, design, exterior construction and features. These comparables had improvement assessments that ranged from \$25.86 to \$35.46 per square foot of living area. The subject's improvement assessment of \$32.29 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 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.

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.