



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

APPELLANT: Renee Zapotoczny
DOCKET NO.: 15-00345.001-R-1
PARCEL NO.: 16-05-02-202-005-0000

The parties of record before the Property Tax Appeal Board are Renee Zapotoczny, 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: \$ 20,432
IMPR.: \$104,900
TOTAL: \$125,332

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 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 brick and cedar siding exterior construction that has 2,839 square feet of living area. The dwelling was built in 1988. Features include an unfinished basement, central air conditioning, a fireplace and a 670 square foot garage. The subject property is located in Homer Township, Will County, Illinois.

The appellant contends assessment inequity and overvaluation as the bases of the appeal.¹ In support of the inequity claim, the appellant submitted a grid analysis of four assessment

¹ The appellant claimed "Recent Sale" as the basis of the overvaluation claim and partially completed Section IV of the residential appeal petition indicating the subject property sold for \$226,500 in April of 2013. The appellant did not submit any corroborating evidence as to the sale of the subject property. In response to the appeal, the board of review argued the subject property did not sell in 2013, but was purchased by the appellant in June 2005 for \$382,000. Due to the fact the subject property has not recently sold, the Property Tax Appeal Board hereby dismisses this aspect of the appeal. The Board shall proceed to adjudicate the assessment equity argument raised by the appellant.

comparables located within .21 of a mile from the subject. The comparables consist of two-story dwellings of brick and siding exterior construction that were built in 1987 or 2002. Features include unfinished basements, central air conditioning and garages that contain from 521 to 878 square feet of building area. Three comparables have a fireplace. The dwellings range in size from 2,463 to 3,287 square feet of living area. The comparables have improvement assessments ranging from \$64,651 to \$90,884 or from \$19.67 to \$32.88 per square foot of living area. Based on this evidence, the appellant requested a reduction in the subject's improvement assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the subject's final assessment of \$125,332. The subject property has an improvement assessment of \$104,900 or \$36.95 per square foot of living area. In support of the subject's assessment, the board of review submitted a grid analysis of the assessment comparables submitted by the appellant and an analysis of five additional assessment comparables. The evidence was prepared by the Homer Township Assessor. The five additional comparables are located within .20 of mile from the subject. Two comparables are located along the same street as the subject. The comparables consist of two-story dwellings of brick and stucco or brick and siding exterior construction that were built from 1987 to 1995. The comparables have unfinished basements, central air conditioning, one fireplace and garages that range in size from 474 to 915 square feet of building area. The dwellings range in size from 2,773 to 2,918 square feet of living area and have improvement assessments ranging from \$102,215 to \$113,848 or from \$36.32 to \$40.23 per square foot of living area.

The board of review argued comparables #1, #3 and #4 submitted by the appellant are dissimilar in dwelling size when compared to the subject. Based on this evidence, the board of review requested confirmation of the subject's assessment.

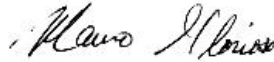
Conclusion of Law

The taxpayer argued 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 appellant did not meet this burden of proof.

The record contains nine assessment comparables for the Board's consideration. The Board gave less weight to comparables #1, #2 and #4 submitted by the appellant due to their dissimilar dwelling size when compared to the subject. In addition, comparable #4 is dissimilar in age when compared to the subject. The Board gave less weight to comparable #5 submitted by the board of review due to its newer age when compared to the subject. The Board finds the remaining five comparables are more similar when compared to the subject in location, design, age, dwelling size and features. They have improvement assessments ranging from \$90,884 to \$113,848 or from \$32.88 to \$40.23 per square foot of living area. The subject property has an improvement assessment of \$104,900 or \$36.95 per square foot of living area, which falls within the range established by the most similar assessment comparables contained in the record. After

considering adjustments to the comparables for differences when compared to the subject, the Board finds the subject's improvement assessment is supported. Therefore, no reduction in the subject's improvement assessment is warranted.

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. Pursuant to Section 1910.50(b) of the rules of the Property Tax Appeal Board (86 Ill.Admin.Code §1910.50(b)) the proceeding before the Property Tax Appeal Board is terminated when the decision is rendered. The Property Tax Appeal Board does not require any motion or request for reconsideration.



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: February 20, 2018



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 or years of the same general assessment period, as provided in Sections 9-125 through 9-225, 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 such subsequent year or years 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 OR YEARS. A separate petition and evidence must be filed for each of the remaining years of the general assessment period.

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.

PARTIES OF RECORD

AGENCY

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