



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

APPELLANT: Tracy A. Rumchak  
DOCKET NO.: 15-00379.001-R-1  
PARCEL NO.: 16-05-35-406-003-0000

The parties of record before the Property Tax Appeal Board are Tracy A. Rumchak, 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:** \$26,651  
**IMPR.:** \$108,441  
**TOTAL:** \$135,092

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 one-story dwelling of brick exterior construction with 2,501 square feet of living area. The dwelling was constructed in 2004. Features of the home include a full unfinished basement, central air conditioning, a fireplace and an 833 square foot garage. The property in Hunt Club Woods Subdivision has a 40,012 square foot site and is located in Mokena, Homer Township, Will County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on four comparable sales along with copies of the applicable Multiple Listing Service (MLS) data sheets. The appellant failed to report the proximity of these comparables to the subject property as part of the grid analysis. The four comparables consist of a one-story, a 1.5-story and two-story dwellings of brick, brick and vinyl siding or stone and cedar exterior construction. The homes had age ranges from 1-5 to 31-40 years old<sup>1</sup> and range in

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<sup>1</sup> The attached MLS sheets depicted dates of construction ranging from 1979 to 2005.

size from 3,095 to 3,800 square feet of living area. Three of the comparables have basements, one of which has finished area. Each home has central air conditioning. No other descriptive data was provided such as garage features for the properties. The comparables sold between December 2011 and October 2013 for prices ranging from \$300,000 to \$351,500 or from \$85.71 to \$122.78 per square foot of living area, including land.

Based on this evidence, the appellant requested a total assessment of \$122,039 which would reflect a market value of approximately \$366,117 or \$146.39 per square foot of living area, including land.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$135,092. The subject's assessment reflects a market value of \$406,292 or \$162.45 per square foot of living area, land included, when using the 2015 three year average median level of assessment for Will County of 33.25% as determined by the Illinois Department of Revenue.

In response to the appeal, the board of review submitted a memorandum and data gathered by the Homer Township Assessor's Office. The assessor pointed out that appellant's comparables #1 and #3 differ in design from the subject one-story dwelling and therefore should not be seen as comparable to the subject. The assessor further contended that appellant's comparables #2 and #4 are not located in Homer Township; as these comparables are in New Lenox Township the Homer Township Assessor "cannot defend the assessments of these properties under the jurisdiction of another Assessor." Furthermore, the assessor noted that appellant's comparable #3 sold in 2011 and the dwelling on that parcel is over 1,000 square feet larger than the subject dwelling.

Next, the assessor reported that there was only one sale that occurred of a one-story dwelling in Hunt Club Woods in the prior three year period. The assessor also submitted a map depicting the proximity of the assessor's comparables to the subject and the proximity of appellant's comparables #1 and #3 to the subject; no locations were provided for appellant's comparables #2 and #4 as compared to the subject.

In support of its contention of the correct assessment the board of review through the township assessor submitted information on four comparable sales located from .44 of a mile to 2.82-miles from the subject property. The comparables consist of one-story dwellings of brick or brick and stucco exterior construction. The homes were built between 1999 and 2005 and range in size from 2,744 to 2,987 square feet of living area. Each comparable has a full unfinished basement, central air conditioning, one or two fireplaces and a garage ranging in size from 704 to 1,053 square feet of building area. Additionally, comparables #2 and #3 each have in-ground pools. The comparables sold between November 2013 and August 2015 for prices ranging from \$403,000 to \$540,000 or from \$134.92 to \$180.84 per square foot of living area, including land.

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

The appellant submitted a rebuttal consisting of copies of various portions of this file<sup>2</sup> along with a statement: "I am not agree with board review. Please review my request attached."

### **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.

The parties submitted a total of eight comparable sales to support their respective positions before the Property Tax Appeal Board. The Board has given reduced weight to appellant's comparables #1, #2 and #3 as the dwellings differ in design from the subject property. In addition, the Board has given reduced weight to appellant's comparable #4 as this dwelling is older and substantially larger than the subject dwelling. The Board has also given reduced weight to board of review comparable #4 as this property sold in December 2013, a date remote in time to the valuation date at issue of January 1, 2015 and thus, less likely to be indicative of the subject's estimated market value as of the assessment date.

The Board finds the best evidence of market value to be board of review comparable sales #1, #2 and #3 which have varying degrees of similarity to the subject and some of which are distant from the subject dwelling. These board of review comparable dwellings are, however, similar to the subject in age, design and within approximately 500 square feet of the subject's dwelling size. These most similar comparables sold between March 2014 and August 2015 for prices ranging from \$420,000 to \$540,000 or from \$153.06 to \$180.84 per square foot of living area, including land. The subject's assessment reflects a market value of \$406,292 or \$162.45 per square foot of living area, including land, which is below the range established by the best comparable sales in this record in terms of overall value. Accepted real estate valuation theory provides that all factors being equal, as the size of the property increases, the per unit value decreases. In contrast, as the size of a property decreases, the per unit value increases. As such, the subject's per square foot estimated market value falls within the range of the best comparable sales, which given differences in dwelling size, appears to be logical. Based on this evidence the Board finds a reduction in the subject's assessment is not justified.

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<sup>2</sup> One document was not previously part of this file; it was a Will County Board of Review Residential Appeal Form (one page) for tax year 2014.

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.



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Chairman



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Member



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Member

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Acting Member



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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: August 18, 2017



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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.