



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

APPELLANT: Maria Sikon
DOCKET NO.: 15-00457.001-R-1
PARCEL NO.: 16-05-22-206-045-0000

The parties of record before the Property Tax Appeal Board are Maria Sikon, 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.: \$148,802
TOTAL: \$175,453

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 frame and masonry construction with 3,772 square feet of living area. The dwelling was constructed in 2006. Features of the home include a full unfinished basement, central air conditioning, a fireplace and a 790 square foot garage. The property has a .051-acre site and is located in Homer Glen, Homer Township, Will County.

The appellant contends assessment inequity as the basis of the appeal concerning the improvement assessment; no dispute was raised concerning the land assessment. In support of this inequity argument, the appellant submitted information on four comparables located within a mile of the subject property. The comparables consist of two-story brick dwellings that are 2 to 17 years old. The homes range in size from 3,166 to 5,106 square feet of living area and feature basements, central air conditioning, a fireplace and garages ranging in size from 646 to 844

square feet of building area. The comparables have improvement assessments ranging from \$76,068 to \$178,421 or from \$24.03 to \$34.94 per square foot of living area.

Based on this evidence, the appellant requested a reduced improvement assessment of \$118,007 or \$31.28 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 \$175,453. The subject property has an improvement assessment of \$148,802 or \$39.45 per square foot of living area.

In response to the appeal, the board of review submitted a memorandum and data gathered by the Homer Township Assessor's Office. As to the comparables presented by the appellant, comparable #1 and #4 were each substantially larger than the subject dwelling and comparable #2 has "a partial assessment for 2015." Given each of these issues, the assessor suggested that these comparables should be given less weight.

In support of its contention of the correct assessment the board of review through the township assessor submitted information on five equity comparables, four of which are located in the same neighborhood code assigned by the assessor as the subject property. The comparables consist of two-story brick dwellings that were built between 2005 and 2012. The homes range in size from 3,498 to 3,969 square feet of living area and feature basements, central air conditioning, a fireplace and garages ranging in size from 728 to 875 square feet of building area. The comparables have improvement assessments ranging from \$137,250 to \$152,366 or from \$38.39 to \$40.27 per square foot of living area.

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

Conclusion of Law

The taxpayer contends 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 and a reduction in the subject's assessment is not warranted.

The parties submitted a total of nine equity comparables to support their respective positions before the Property Tax Appeal Board. The Board has given reduced weight to appellant's comparables #1, #2 and #4 due to differences in dwelling size when compared the subject dwelling. The Board has also given reduced weight to board of review comparable #4 which is located over a mile from the subject property.

The Board finds the best evidence of assessment equity to be appellant's comparable #3 and board of review comparables #1, #2, #3 and #5. These five comparables have varying degrees of similarity to the subject property and had improvement assessments that ranged from \$102,903

to \$152,366 or from \$30.44 to \$40.27 per square foot of living area. The subject's improvement assessment of \$148,802 or \$39.45 per square foot of living area falls within the range established by the best comparables in this record. After considering adjustments to the comparables for differences in age, size and/or features, the subject's improvement assessment appears to be well-supported. Based on this record the Board finds the appellant 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. 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

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: March 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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