



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

APPELLANT: Emil & Lynn Zadkovic  
DOCKET NO.: 15-00476.001-R-1  
PARCEL NO.: 16-05-36-100-041-0000

The parties of record before the Property Tax Appeal Board are Emil & Lynn Zadkovic, the appellants, 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:** \$43,263  
**IMPR.:** \$136,182  
**TOTAL:** \$179,445

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 consists of a two-story dwelling of brick and cedar exterior construction with 3,492 square feet of living area. The dwelling was constructed in 1992 making the home 23 years old. Features of the home include an unfinished basement, central air conditioning, a fireplace, an attached 705 square foot garage and a detached 1,650 square foot garage. The property has a 103,177 square foot site or approximately 2.37-acres of land area<sup>1</sup> which is located in Mokena, Homer Township, Will County.

The appellants contend assessment inequity and overvaluation as the bases of the appeal. Also as part of the appeal petition, the appellants noted they are both senior citizens and Mr. Zadkovic

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<sup>1</sup> The appellants reported the subject parcel as having 2.5-acres of land area.

is a veteran.<sup>2</sup> The appellants described the subject home as being located on a country road that lacks sidewalks, curbs or street lights. The property has a well and septic system that is maintained by the appellants. The appellants specifically asserted "our lots are over assessed too high."

The appellants completed Section V of the appeal petition with data on four comparable properties with both sales and assessment data along with copies of applicable property record cards. The sales of comparables #1, #3 and #4 occurred between January 2000 and February 2004, or dates more than 10 years prior to the assessment date at issue of January 1, 2015. Given that these three sales were not recent, the Board finds it is unlikely that such dated sales would be indicative of the subject's estimated market value as of the assessment date at issue and therefore, the overvaluation argument will not be further addressed on this record. (See 86 Ill.Admin.Code §1910.65(c)(4) – suggesting the presentation of "not fewer than three **recent** sales" to support a comparable sales argument) [Emphasis added].

The Board will examine the data in support of the inequity argument concerning both the subject's land and improvement assessments. The appellants submitted information on four equity comparables located within one-half of a mile of the subject property. The comparable parcels each contain 2.5-acres of land area<sup>3</sup> with land assessments of either \$35,043 or \$43,263. The subject property has a land assessment of \$43,263 or \$0.42 per square foot of land area.

The parcels are improved with a one-story or three, two-story dwellings of frame or brick exterior construction. The homes range in age from 21 to 28 years old. The homes range in size from 2,723 to 3,468 square feet of living area with basements, central air conditioning, a fireplace and garages ranging in size from 736 to 1,009 square feet of building area. The underlying property record cards indicate that comparables #1 and #4 also have pole barns of 2,440 and 1,806 square feet of building area, respectively. Comparable #1 also has an in-ground pool, but the property record card does not appear to place an assessment on the amenity. The four comparable properties have improvement assessments ranging from \$106,629 to \$123,846 or from \$32.98 to \$39.16 per square foot of living area.

Based on this evidence and argument, the appellants requested a land assessment of \$40,000 and an improvement assessment of \$112,120 or \$32.11 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 \$179,445. The subject property has an improvement assessment of \$136,182 or \$39.00 per square foot of living area.

In response to the appeal, the board of review submitted a memorandum and data prepared by the Homer Township Assessor's Office. The assessor noted an error in the recitation on the grid of the parcel number assigned to comparable #1 presented by the appellants (the property record

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<sup>2</sup> While the Property Tax Appeal Board does not have jurisdiction over exemptions, the appellants are advised to investigate with local assessing officials their eligibility for applicable exemptions for seniors and/or veterans to which they may be entitled.

<sup>3</sup> The assessing officials reiterated the appellants' comparables with land area square foot figures. The appellants' comparable parcels range in size from 100,190 to 109,805 square feet of land area which reflects land assessments ranging from \$0.30 to \$0.43 per square foot of land area.

card appears to have the correct parcel number). Also, the assessor noted that comparable #2 presented by the appellants is a one-story dwelling as compared to the subject's two-story design.

In support of its contention of the correct assessment the board of review through the township assessor submitted information on four equity comparables located within .4 of a mile of the subject where comparable #1 was the same property as appellants' comparable #4. The comparable parcels range in size from 109,805 to 233,739 square feet of land area or from 2.52 to 5.37-acres of land area. The comparables have land assessments ranging from \$43,263 to \$72,104 or from \$0.30 to \$0.39 per square foot of land area.

The parcels are improvement with two-story brick, stucco or brick and frame dwellings that were built between 1988 and 1994. The homes range in size from 3,456 to 3,614 square feet of living area. Each comparable has an unfinished basement, central air conditioning, a fireplace and a garage ranging in size from 721 to 1,343 square feet of building area. Comparables #1 and #3 each have pole barns and comparables #3 and #4 each have in-ground pools. The comparables have improvement assessments ranging from \$118,351 to \$167,738 or from \$33.80 to \$46.41 per square foot of living area.

Based on the foregoing evidence and argument, the board of review requested confirmation of the subject's land and improvement assessments.

### **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 a total of seven comparable properties to support their respective positions before the Property Tax Appeal Board.

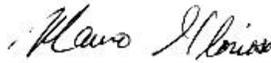
For the land inequity argument, the seven parcels range in size from 100,190 to 233,739 square feet of land area as compared to the subject's land area of 103,177 square feet. The data depicts that the greater the land area, the lower the per-square-foot assessment such that the largest property, board of review comparable #4, has the lowest per-square-foot assessment of \$0.30 whereas in contrast, the subject has the second smallest land area as compared to appellant's comparable #1 and has the second highest per-square-foot land assessment of \$0.42 as compared to appellants' comparable #1 with a land assessment of \$0.43 per square foot of land area. In summary, the seven comparables have land assessments ranging from \$0.30 to \$0.43 per square foot of land area with the subject having a land assessment of \$0.42 per square foot of land area which is within the range of the comparables presented in this record and appears to be logical and consistent with an assessment approach reflecting larger land areas can be purchased for slightly lower prices than smaller land parcels which carry slightly higher prices.

For the improvement inequity argument, the Board has given reduced weight to appellant's comparable #2 due to its one-story design as compared the subject's two-story design.

The Board finds the best evidence of assessment equity to be appellants' comparables #1, #3 and #4 along with the board of review comparables. The comparables have varying degrees of similarity to the subject in design, exterior construction, age, size, features and other amenities. These comparables had improvement assessments that ranged from \$32.98 to \$46.41 per square foot of living area. The subject's improvement assessment of \$39.00 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 land and/or improvement were inequitably assessed and a reduction in the subject's land and/or improvement assessments are 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.



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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.