



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

APPELLANT: Daniel & Carol Veitkus
DOCKET NO.: 15-00514.001-R-1
PARCEL NO.: 16-05-13-279-002-0000

The parties of record before the Property Tax Appeal Board are Daniel and Carol Veitkus, 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: \$29,041
IMPR.: \$84,257
TOTAL: \$113,298

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 one-story single family dwelling of brick exterior construction with 2,375 square feet of living area. The dwelling was constructed in 1993. Features of the home include a full unfinished basement, central air conditioning, one fireplace and an attached garage with 729 square feet of building area. The property has a 17,879 square foot site and is located in Homer Glen, Homer Township, Will County.

The appellants contend overvaluation as the basis of the appeal. In support of this argument the appellants submitted information on four comparable sales improved with one-story dwellings of brick and siding construction that range in size from 2,310 to 2,340 square feet of living area. The dwellings were constructed from 1990 to 1996. Each comparable has a partial basement, central air conditioning, one fireplace and an attached garage ranging in size from 550 to 699

square feet of building area.¹ The appellants indicated the comparables were located from .5 of a mile to 4.3 miles from the subject property. The appellants reported the comparables sold from June 2013 to August 2014 for prices ranging from \$279,000 to \$285,000 or from \$119.23 to \$121.79 per square foot of living area, including land. Based on this evidence the appellants requested the subject's assessment be reduced to \$95,782.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$113,298. The subject's assessment reflects a market value of \$340,746 or \$143.47 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 support of its contention of the correct assessment the board of review submitted information on four comparable sales identified by the township assessor improved with one-story dwellings of brick, brick and stone, or brick and siding construction that range in size from 2,336 to 2,582 square feet of living area, including land. The dwellings were constructed from 1996 to 2004. Each comparable has a full or partial unfinished basement, central air conditioning, one fireplace and a garage ranging in size from 457 to 760 square feet of building area. The comparables are located from .45 of a mile to 1.22 miles from the subject property and have sites ranging in size from 8,697 to 20,503 square feet of land area. The sales occurred from June 2013 to October 2015 for prices ranging from \$333,000 to \$365,000 or from \$135.55 to \$152.21 per square foot of living area, including land.

In rebuttal the assessor asserted that appellant's comparables #1, #2 and #3 are located in subdivisions that are inferior to the subject's subdivision. The assessor also noted that appellant's comparable #1 resold in December 2015 for a price of \$332,500 or \$142.40 per square foot of living area, including land.

Also submitted by the board of review was a map depicting the location of the comparables submitted by both parties relative to the subject's location.

The board of review requested that no change be made to the subject's assessment.

Conclusion of Law

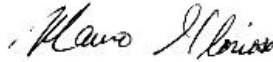
The appellants contend the market value of the subject property is not accurately reflected in its assessed valuation. When market value is the basis of the appeal the value of the property must be proved by a preponderance of the evidence. 86 Ill.Admin.Code §1910.63(e). Proof of market value may consist 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 appellants did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The record contains eight comparable sales submitted by the parties in support of their respective positions. The Board finds the best evidence of market value to be appellants' comparable sale

¹ The descriptive information for the appellants' comparables was derived from the appellants' and the board of review submissions.

#1 and the comparable sales submitted by the board of review. These comparables were most similar to the subject in location and were also similar to the subject in style, size and features. Appellants' comparable sale #1 sold in June 2013 for a price of \$284,000 or \$121.62 per square foot of living area and sold again in December 2015 for a price of 332,500 or \$142.40 per square foot of living area, including land. The comparable sales provided by the board of review sold from June 2013 to October 2015 for prices ranging from \$333,000 to \$365,000 or from \$135.55 to \$152.21 per square foot of living area, including land. The subject's assessment reflects a market value of \$340,746 or \$143.47 per square foot of living area, including land, which is within the range established by the best comparable sales in this record. Less weight was given appellants' sales #2, #3 and #4 due to differences from the subject property in location. Based on this evidence the Board finds the assessment of the subject property as established by the board of review is correct 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

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: November 21, 2017



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

State of Illinois
Property Tax Appeal Board
William G. Stratton Building, Room 402
401 South Spring Street
Springfield, IL 62706-4001

APPELLANT

Daniel & Carol Veitkus, by attorney:
Brian S. Maher
Weis, DuBrock, Doody & Maher
1 North LaSalle Street
Suite 1500
Chicago, IL 60602-3992

COUNTY

Will County Board of Review
Will County Office Building
302 N. Chicago Street
Joliet, IL 60432