



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

APPELLANT: Emilia Dzielska  
DOCKET NO.: 15-06701.001-R-1  
PARCEL NO.: 16-05-21-400-017-0000

The parties of record before the Property Tax Appeal Board are Emilia Dzielska, 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:** \$ 41,428  
**IMPR.:** \$ 90,216  
**TOTAL:** \$131,644

Subject only to the State multiplier as applicable.

**Statement of Jurisdiction**

The appellant timely filed the appeal from a decision of the Property Tax Appeal Board pursuant to section 16-185 of the Property Tax Code (35 ILCS 200/16-185) 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 and stone exterior construction that has 2,172 square feet of living area. The dwelling was constructed in 2011. The home features an unfinished basement, central air conditioning, a fireplace and a 797 square foot garage. The subject property is located in Homer Township, Will County, Illinois.

The appellant submitted evidence before the Property Tax Appeal Board claiming assessment inequity as the basis of the appeal. In support of this claim, the appellant submitted a grid analysis of four comparables located two miles from the subject. The comparables consist of one-story dwellings of brick exterior construction that were built from 2003 to 2005. The comparables have full unfinished basements, central air conditioning, one fireplace and garages that contain from 703 to 777 square feet of building area. The dwellings range in size from 2,049 to 2,367 square feet of living area. The comparables have improvement assessments

ranging from \$81,500 to \$90,216 or from \$35.19 to \$39.78 per square foot of living area. Based on this evidence, the appellant requested a reduction in the subject's assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject property of \$131,644. The subject property has an improvement assessment of \$90,216 or \$41.54 per square foot of living area.

In support of the subject's assessment, the board of review submitted a letter addressing the appeal and four assessment comparables located from .25 to 2.12 miles from the subject. The evidence was prepared by the township assessor. One comparable was also utilized by the appellant. The comparables consist of one-story dwellings of brick or brick and siding exterior construction that were built from 1989 to 2006. The comparables have full unfinished basements, central air conditioning, a fireplace and garages that range in size from 484 to 1,058 square feet of building area. The dwellings range in size from 2,119 to 2,360 square feet of living area. The comparables have improvement assessments ranging from \$90,216 to \$99,092 or from \$38.44 to \$45.63 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 argued assessment inequity as one of the basis to 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 seven assessment comparables for the Board's consideration. One comparable was used by both parties. The Board finds both parties' comparables were from 5 to 22 years older in age that the subject and five of the seven comparable are located approximately 2 miles from the subject property. The Board gave less weight to comparable #1 submitted by the board of review due to its older age when compared to the subject. The Board finds the remaining five comparables more similar when compared to the subject in design, age dwelling size and features. These comparables have improvement assessments ranging from \$81,500 to \$98,252 or from \$35.19 to \$45.63 per square foot of living area. The subject property has an improvement assessment of \$90,216 or \$41.54 per square foot of living area, which falls within the range established by most similar assessment comparables contained. After considering adjustments to the comparables for any differences when compared to the subject, the Board finds the subject's improvement assessment is supported. Therefore, no reduction in the subject's 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(d) of the rules of the Property Tax Appeal Board (86 Ill.Admin.Code §1910.50(d)) 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: April 17, 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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