



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

APPELLANT: Michael & Catherine Rukujzo  
DOCKET NO.: 17-00466.001-R-1  
PARCEL NO.: 06-03-21-207-012-0000

The parties of record before the Property Tax Appeal Board are Michael & Catherine Rukujzo, the appellants, by attorney Jerri K. Bush, of Sandrick Law Firm, LLC in South Holland, 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:** \$ 22,116  
**IMPR.:** \$102,938  
**TOTAL:** \$125,054

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 2017 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 exterior construction with 2,868 square feet of living area. The dwelling was constructed in 1996. Features of the home include a full basement, central air conditioning and a 400 square foot garage. The subject also features a 737 square foot in-ground swimming pool. The property has a 14,000 square foot site and is located in Plainfield, Plainfield Township, Will County.

The appellants contend overvaluation as the basis of the appeal. In support of this argument the appellants submitted information on seven comparable sales located within .27 of a mile of the subject property. The comparables are improved with two-story dwellings of frame exterior construction that range in size from 2,317 to 3,079 square feet of living area. The dwellings were 18 to 22 years old. Each comparable has a full basement, central air conditioning, and a garage ranging in size from 462 to 882 square feet of building area. Four of the comparables

each have a fireplace. The comparables sold from May 2016 to June 2017 for prices ranging from \$285,000 to \$335,000 or from \$97.76 to \$137.75 per square foot of living area, including land.

Based on this evidence, the appellants requested the subject's assessment be reduced to \$104,656, which would reflect a market value of approximately \$314,000 or \$109.48 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 \$125,054. The subject's assessment reflects a market value of \$375,312 or \$130.86 per square foot of living area, land included, when using the 2017 three year average median level of assessment for Will County of 33.32% as determined by the Illinois Department of Revenue.

In support of its contention of the correct assessment the board of review submitted a memorandum from the Plainfield Township Assessor's Office and the same seven comparable sales that were presented by the appellants. The township assessor noted that the subject has an in-ground pool and it is the assessor's policy to assess for in-ground pools. The pool reportedly has an assessment of \$11,792 which would reflect a market value in excess of \$35,000. Based on this evidence and argument, the board of review requested confirmation of 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 appellants submitted a total of seven comparable sales to support their position before the Property Tax Appeal Board and the board of review submitted the same comparables in support of the subject's current assessment. The Board finds the only evidence of market value to be the seven comparable sales presented by both parties. Each of these comparables is similar to the subject in location, age, size and most features, however, the subject property has an in-ground swimming pool of 737 square feet which is not a feature of any of the comparables.

The comparables in the record sold from May 2016 to June 2017 for prices ranging from \$285,000 to \$335,000 or from \$97.76 to \$137.75 per square foot of living area, including land. The subject's assessment reflects a market value of \$375,312 or \$130.86 per square foot of living area, including land, which is above the range established by the comparable sales in this record in terms of overall value and within the range on a per-square-foot basis. However, due to the subject's 737 square foot in-ground pool that is not a feature of any of the comparables in the record, the Board finds that the subject's higher overall value is justified. Based on this evidence the Board finds 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(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.



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Chairman



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Member

\_\_\_\_\_  
Member



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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: April 21, 2020



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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 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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