



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

APPELLANT: Catherine Vourlos
DOCKET NO.: 17-01403.001-R-1
PARCEL NO.: 16-05-35-103-007-0000

The parties of record before the Property Tax Appeal Board are Catherine Vourlos, the appellant, by Jessica Hill-Magiera, Attorney at Law in Lake Zurich; 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: \$22,363
IMPR.: \$91,851
TOTAL: \$114,214

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 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 one-story brick dwelling with 2,407 square feet of living area. The dwelling was constructed in 1991. Features of the home include an unfinished basement, central air conditioning, a fireplace and a 568 square foot garage. The property has a 79,965 square foot site located in Homer Glen, Homer Township, Will County.

The appellant submitted evidence before the Property Tax Appeal Board claiming assessment inequity with respect to the improvement assessment as the basis of the appeal. In support of the inequity claim, the appellant's attorney submitted a grid analysis of 12 assessment comparables located in the same neighborhood as the subject and within 0.39 of a mile from the subject. The comparables consist of one-story dwellings ranging in size from 1,885 to 2,849 square feet of living area that were built between 1984 and 1999. The appellant's attorney provided limited descriptive information for the comparables, only reporting that each comparable features a basement. The board of review submitted additional details for the appellant's comparables,

disclosing that the comparables have unfinished basements, central air conditioning and garages. Eight of the comparables have fireplaces. The comparables have improvement assessments ranging from \$56,196 to \$91,048 or from \$23.08 to \$35.53 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 of \$114,214. The subject property has an improvement assessment of \$91,851 or \$38.16 per square foot of living area.

With respect to the appellant's evidence, the board of review submitted a letter from the township assessor critiquing the comparables submitted by the appellant's counsel and claiming the board of review comparables are more similar to the subject in size.

In support of its contention of the correct assessment, the board of review submitted information on four equity comparables. The comparables are located in the same neighborhood as the subject and within 0.41 of a mile from the subject. The comparables consist of one-story brick dwellings. The dwellings were built from 1984 to 1993 and range in size from 2,280 to 2,394 square feet of living area. The comparables feature unfinished basements, central air conditioning, one fireplace each, and garages. The comparables have improvement assessments ranging from \$83,172 to \$95,946 or from \$35.74 to \$41.16 per square foot of living area. Based on this evidence, the board of review requested confirmation of the subject's assessment.

In rebuttal, the appellant's attorney explains why their comparables justify a reduction in the subject's assessment.

Conclusion of Law

The appellant argued 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 failed to meet this burden of proof.

The parties submitted 16 equity comparables for the Board's consideration. The Board gave less weight to the appellant's comparables #4 through #7 and #10, #11 and #12 based on their dissimilar dwelling sizes as compared to the subject. Despite some differences in features, the Board gives more weight to appellant's comparables #1, #2, #3, #8 and #9 and to the board of review comparables which are similar to the subject in location, design, age dwelling size and some features. They have improvement assessments ranging from \$23.08 to \$41.16 per square foot of living area. The subject property has an improvement assessment of \$38.16 per square foot of living area, which is within the range established by the most similar comparables in this record. 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



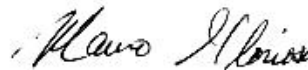
Member

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



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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