



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

APPELLANT: Alexander & Maria Sosenko  
DOCKET NO.: 17-01451.001-R-1  
PARCEL NO.: 05-06-11-402-028-0000

The parties of record before the Property Tax Appeal Board are Alexander & Maria Sosenko, the appellants, 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:** \$28,198  
**IMPR.:** \$190,524  
**TOTAL:** \$218,722

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 part two-story and part one-story dwelling of brick and stucco exterior construction with 5,408 square feet of living area. The dwelling was constructed in 1993. Features of the home include a full unfinished basement, central air conditioning, two fireplaces, an in-ground pool and an 892 square foot garage. The property has a 2.07 acre site and is located in Joliet, Troy Township, Will County.

The appellants submitted evidence before the Property Tax Appeal Board claiming both assessment inequity and overvaluation as the bases of the appeal. In support of the inequity claim, the appellants submitted a grid analysis of eight assessment comparables located within 0.46 of a mile from the subject. The comparables consist of part two-story and part one-story dwellings ranging in size from 4,171 to 6,484 square feet of living area that were built between 1984 and 1992. The appellants provided limited descriptive information for the comparables,

only reporting that each comparable features a basement. The board of review submitted additional details for six of the appellants' equity comparables, disclosing that those six comparables have basements, two with finished areas, central air conditioning and garages. Five of the comparables have fireplaces. The comparables have improvement assessments ranging from \$102.188 to \$160,000 or from \$19.30 to \$30.22 per square foot of living area.

In support of the overvaluation claim, the appellants submitted a grid analysis of four comparable sales located within 0.58 of a mile from the subject property. The comparables consist of part two-story and part one-story dwellings ranging in size from 3,508 to 7,321 square feet of living area that were built from 1988 to 2003. The comparables are described as having full or partial basements, central air conditioning, one fireplace each, and garages ranging in size from 600 to 1,169 square feet of building area. The appellants did not disclose the exterior finish of the dwellings, the size or finish of the basements or the site sizes of the comparables. The comparables sold from August 2016 to April 2017 for prices ranging from \$245,000 to \$600,000 or from \$66.09 to \$92.54 per square foot of living area, including land. Based on this evidence, the appellants 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 \$218,722. The subject's assessment reflects a market value of \$656,429 or \$121.38 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. The subject property has an improvement assessment of \$190,524 or \$35.23 per square foot of living area.

With respect to the appellants' evidence, the board of review submitted a letter from the township assessor critiquing the comparables submitted by the appellants' counsel as being compulsory sales of various types and equity comparables located in different neighborhoods than the subject.

In support of its contention of the correct assessment, the board of review submitted information on four comparables for both overvaluation and equity. Board of review comparable #3 is the same property as appellants' equity comparable #5 and appellants' sales comparable #2. The comparables are located within a half-mile of the subject, in the same neighborhood, or in an adjoining neighborhood. The comparables consist of part 1.5 story/part 1-story or part 2-story/part 1-story dwellings of masonry or frame and masonry exterior construction. The dwellings were built from 1988 to 2007 and range in size from 3,962 to 6,484 square feet of living area. The comparables feature basements, one with finished area, central air conditioning, two or six fireplaces, and one or more garages which range in size from 488 to 1,114 square feet of building area. In addition, one comparable has an in-ground swimming pool and a pool house and two comparables have finished attic areas. The comparables have improvement assessments ranging from \$137,567 to \$191,889 or from \$24.68 to \$35.39 per square foot of living area. The comparables sold from September 2015 to April 2017 for prices ranging from \$520,000 to \$650,000 or from \$92.54 to \$131.25 per square foot of living area, including land. Based on this evidence, the board of review requested confirmation of the subject's assessment.

### **Conclusion of Law**

The appellants argued in part 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 failed to meet this burden of proof.

Both parties submitted 11 equity comparables for the Board's consideration with one common property submitted by both parties. The Board gave little weight to the appellants' comparables #3 and #4 as they contained limited descriptive information about the dwellings to allow the Property Tax Appeal Board to conduct a meaningful comparative analysis of the comparables to the subject property. The Board also gives less weight to appellants' comparables #1 and #2 (which is the same property as board of review comparable #3) based on dissimilar finished basements as compared to the subject. Despite some differences in features and dwelling size, the Board gives more weight to appellants' comparables #5 through #8 and board of review comparables #1, #2 and #4 which are similar to the subject in location, design, age and some features. They have improvement assessments ranging from \$28.53 to \$35.39 per square foot of living area. The subject property has an improvement assessment of \$35.23 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 given the subject's pool amenity and large dwelling size. Therefore, no reduction in the subject's assessment based on inequity is warranted.

The appellants also contend in part the market value of the subject property is not accurately reflected in its assessed valuation as an alternative basis of the appeal. 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.

The record contains seven comparable sales for the Board's consideration with one common property presented by both parties. The Board gives less weight to the appellants' comparables #2, #3 and #4 and to board of review comparables #3 and #4 based on dissimilar features such as finished basements, dissimilar dwelling sizes and/or sale date in 2015 which is less likely to be indicative of the subject's market value as of the January 1, 2017 assessment date as other sales in the record. The Board finds the appellants' comparable #1 as well as the board of review comparables #1 and #2 are most similar to the subject in location, design, age and several features. These comparables sold from November 2016 through April 2017 for prices ranging from \$350,000 to \$650,000 or from \$66.09 to \$131.25 per square foot of living area, including land. The subject's assessment reflects an estimated market value of \$656,429 or \$121.38 per square foot of living area including land, which falls within the range established by the best comparable sales in the record on a per square foot basis. After considering adjustments to the comparables for differences when compared to the subject, the Board finds the subject's

estimated market value as reflected by its 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



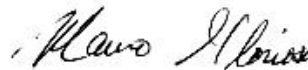
Member

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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