



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

APPELLANT: Roman Kowalczyk Roman Development  
DOCKET NO.: 17-01452.001-R-1  
PARCEL NO.: 05-06-21-303-032-0000

The parties of record before the Property Tax Appeal Board are Roman Kowalczyk Roman Development, the appellant, by attorney Jessica Hill-Magiera 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:** \$20,350  
**IMPR.:** \$99,200  
**TOTAL:** \$119,550

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 part two-story/part one-story dwelling of brick and frame exterior construction with 2,805 square feet of living area. The dwelling was constructed in 2007. Features of the home include an unfinished full basement, central air conditioning, a fireplace and a 778 square foot garage. The property has a 12,274 square foot site located in Shorewood, Troy Township, Will County.

The appellant 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 appellant submitted a grid analysis of 40 assessment comparables located within a mile of the subject. The appellant did not disclose the neighborhood(s) of the comparables. The comparables are described as part two-story/part one-story dwellings having dwelling sizes within 10% of the subject and built between 2002 and 2007. The appellant provided limited

descriptive information for the comparables and only reported that each comparable features a basement. The comparables have 2017 board of review certified market values for the buildings ranging from \$163,558 to \$250,675 or from \$64.29 to \$82.92 per square foot of living area.

In support of the overvaluation claim, the appellant submitted a grid analysis of eight comparable sales located within one mile of the subject property. The appellant did not disclose the neighborhood(s) of the comparables. The comparables consist of part two-story/part one-story dwellings ranging in size from 2,616 to 3,347 square feet of living area that were built from 2001 to 2006. The comparables have features with varying degrees of similarity to the subject. The appellant did not disclose the exterior finish of the dwellings, the amount of basement finish, if any, or the site sizes of the comparables. The comparables sold from April 2016 through June 2017 for prices ranging from \$288,000 to \$354,000 or from \$103.90 to \$115.91 per square foot of living area including land. Based on this evidence, the appellant requested a reduction in the subject's total assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$119,550. The subject's assessment reflects a market value of \$358,794 or \$127.91 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 \$99,200 or \$35.37 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 appellant's comparables, specifically the neighborhoods. The assessor claims only appellant's comparable #5 is in the subject's neighborhood, but it is 542 square feet larger than the subject.

In support of its contention of the correct assessment, the board of review submitted a grid analysis of four equity comparables located in the same neighborhood and subdivision as the subject. They are described as part two-story/part one-story dwellings of frame and masonry exterior construction. The comparables were built in 2004 or 2006 and range in size from 2,698 to 2,939 square feet of living area. The comparables feature basements, central air conditioning, 1 or 2 fireplaces and garages. The equity comparables have improvement assessments ranging from \$94,800 to \$109,850 or from \$35.14 to \$40.18 per square foot of living area.

The board of review also submitted four comparable sales located in the same neighborhood and subdivision as the subject. They are described as part two-story/part one-story dwellings, built in 2003 or 2004, and ranging in size from 2,621 to 3,194 square feet of living area. The comparables feature basements, central air conditioning, fireplaces and garages. These comparables sold from December 2015 to December 2016 for prices ranging from \$350,000 to \$470,000 or from \$123.76 to \$147.15 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 appellant 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 appellant failed to meet this burden of proof.

Both parties submitted 44 equity comparables for the Board's consideration. The Board gives little weight to the appellant's evidence as it contains 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 gives more weight to the board of review comparables which are similar to the subject in location, age, dwelling size, exterior construction and most features. They have improvement assessments ranging from \$94,800 to \$109,850 or from \$35.14 to \$40.18 per square foot of living area. The subject property has an improvement assessment of \$99,200 or \$35.37 per square foot of living area, which is within the range established by the most similar comparables in this record on an overall basis as well as a per square foot basis. The Board finds the subject's improvement assessment is supported and no reduction in the subject's assessment based on inequity is warranted.

The appellant also contended 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 appellant did not meet this burden of proof.

The record contains 12 comparable sales for the Board's consideration. The Board gives less weight to the appellant's comparables based on location or dwelling size. The Board also gives less weight to board of review comparable #1 based on its 2015 sale date which is less proximate in time to the subject's assessment date and therefore less indicative of market value than other sales in the record. The Board gives more weight to board of review comparables #2, #3 and #4. These comparables are similar to the subject in design, age, dwelling size and several features. They sold proximate in time to the subject's assessment date in June or December 2016 for prices ranging from \$352,000 to \$470,000 or from \$128.39 to \$147.15 per square foot of living area, including land. The subject's assessment reflects an estimated market value of \$358,794 or \$127.91 per square foot of living area including land, which is within the range established by the best comparable sales in the record on an overall basis and below the range 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 and 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.



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Chairman



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Member

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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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