



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

APPELLANT: Luz & Walter Peliachevsky
DOCKET NO.: 17-01457.001-R-1
PARCEL NO.: 05-06-17-414-017-0000

The parties of record before the Property Tax Appeal Board are Luz & Walter Peliachevsky, the appellants, 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: \$19,550
IMPR.: \$91,864
TOTAL: \$111,414

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 one-story dwelling of brick and frame exterior construction with 2,252 square feet of living area. The dwelling was constructed in 2012. Features of the home include a full unfinished basement, central air conditioning and a 420 square foot garage. The property has a 7,413 square foot site and is located in Shorewood, Troy Township, Will County.¹

The appellants submitted evidence before the Property Tax Appeal Board claiming overvaluation as the basis of the appeal. In support of this claim, the appellants submitted a grid analysis of five comparable sales located within 0.68 of a mile from the subject property. One comparable is on the same street as the subject. The comparables consist of one-story dwellings ranging in

¹ The Board has drawn any descriptive data for the subject, not supplied by the appellant, from the board of review's submission.

size from 2,054 to 2,344 square feet of living area that were built from 2003 to 2008. The comparables are described as having full basements, central air conditioning and garages ranging in size from 420 to 640 square feet of building area. The appellants did not disclose the exterior finish of the dwellings, the finish of the basements (if any) or the site sizes of the comparables. The comparables sold from May 2016 to July 2017 for prices ranging from \$256,000 to \$317,000 or from \$124.63 to \$140.10 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 \$111,414. The subject's assessment reflects a market value of \$334,376 or \$148.48 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.

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. The assessor stated the subject is located in a gated, retirement subdivision with many amenities such as lawn care, snow removal, recreation center, swimming pool and clubhouse. The assessor disclosed that two of the appellants' comparables are located out of the subject's subdivision and lacked the amenities of the subject.

In support of its contention of the correct assessment, the board of review submitted information on six sales comparables. The comparables are located in the same neighborhood and subdivision as the subject. The comparables consist of one-story dwellings of frame or frame and masonry exterior construction. The dwellings were built from 2007 through 2015 and range in size from 2,242 to 2,476 square feet of living area. Three feature full unfinished basements and three are on slab foundations. They have central air conditioning and garages that range in size from 420 to 685 square feet of building area. One comparable has 744 square feet of finished attic space. The comparables sold from April 2015 to April 2016 for prices ranging from \$310,000 to \$429,990 or from \$137.66 to \$183.68 per square foot of living area, including land. Based on this evidence, the board of review requested confirmation of the subject's assessment.

In written rebuttal, counsel for the appellants contend that the board of review comparables #1 through #5 are dissimilar when compared to the subject based on slab foundations and/or sale dates too remote in time to establish market value as of January 1, 2017, the assessment date at issue. Counsel indicated that comparable sale #6 provided by the board of review was acceptable.

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.

The record contains 11 comparable sales for the Board's consideration. The Board gives more weight to appellant's comparable #3 and board of review comparable #6 based on location, age, style, dwelling size and features. These comparables sold in April and May 2016 for \$317,000 and \$399,900 or for \$137.95 and \$161.51 per square foot of living area, including land. The subject's assessment reflects an estimated market value of \$334,376 or \$148.48 per square foot of living area, including land, which is supported by the best comparable sales in the record. The Board gives less weight to the appellants' comparables #1, #2, #4 and #5 based on their location and to board of review comparables #1 through #5 based on their dissimilar slab foundations and/or 2015 sale dates which are less likely to be indicative of the subject's market value as of the January 1, 2017 assessment date. 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



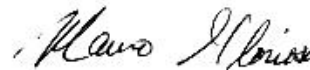
Member

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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