



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

APPELLANT: John & Elizabeth Skiba
DOCKET NO.: 18-01038.001-R-1
PARCEL NO.: 16-05-25-105-005-0000

The parties of record before the Property Tax Appeal Board are John & Elizabeth Skiba, the appellants, by attorney Scott Shudnow, of Shudnow & Shudnow, Ltd. in Chicago, and the Will County Board of Review.

Based on the facts and exhibits presented in this matter, the Property Tax Appeal Board hereby finds a reduction 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: \$33,033
IMPR.: \$146,967
TOTAL: \$180,000

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 2018 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 masonry exterior construction with approximately 4,095 square feet of living area.¹ The dwelling was constructed in 2005. Features of the home include a full walkout-style basement with finished area,² central air conditioning, a fireplace and two attached garages which are designed as a two-car and a three-car garage. The property has an inground swimming pool. The property has an approximately 20,000 square foot site and is located in Homer Glen, Homer Township, Will County.

¹ Both the appellants' appraiser and the board of review provided schematic drawings of the subject dwelling. The appraiser reported a dwelling size of 4,095 square feet and the assessing officials reported a dwelling size of 4,373 square feet. On this record, the Board finds this 278 square foot discrepancy does not prevent a determination of the correct assessment.

² The assessing officials depict an unfinished basement whereas the appellants' appraiser reported 5% finished basement area. The Board finds the best evidence as to finished basement area was presented by the appraiser who inspected the subject property on August 16, 2018.

The appellants contend overvaluation as the basis of the appeal. In support of this argument, the appellants submitted an appraisal prepared by Garry Nusinow, a Certified General Real Estate Appraiser, estimating the subject property had a market value of \$540,000 as of January 1, 2018.

The intended use of the appraisal was for an appeal of the assessment of the subject property. The appraiser deemed the subject dwelling to be in average to above average condition with average quality of construction. In discussing the subject property, Nusinow determined there was external obsolescence impacting the subject "due to the remaining number of vacant sites still available and undeveloped since the original 2004/2005 build dates coupled with no newer construction since initial construction in the development."

In estimating the market value of the subject property, the appraiser developed the sales comparison approach to value using four comparable sales located within .36 of a mile from the subject property. The parcels range in size from 19,514 to 58,806 square feet of land area and have been improved with two-story masonry dwellings that were either 14 or 16 years old. The dwellings range in size from 3,496 to 4,374 square feet of living area. Each dwelling has a basement, two of which have finished areas, central air conditioning and a three-car or a four-car garage. Three comparables have irrigation systems, one comparable has an inground swimming pool and one comparable has a central vac. The comparables sold from May 2016 to April 2017 for prices ranging from \$485,000 to \$590,000 or from \$121.74 to \$166.43 per square foot of living area, including land. The appraiser made adjustments to each comparable for differences from the subject property to arrive at adjusted prices ranging from \$524,000 to \$563,000. Giving weight to each of the sales, the appraiser arrived at an estimated value for the subject under the sales comparison approach of \$540,000. In a memo, counsel for the appellants also discussed in detail the adjustments for each of the appraisal's comparable sales. Based on this evidence, the appellants requested the total assessment be reduced to \$180,000 to reflect the appraised value conclusion.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$232,195. The subject's assessment reflects a market value of \$697,073 or \$170.23 per square foot of living area, land included, when using the 2018 three year average median level of assessment for Will County of 33.31% as determined by the Illinois Department of Revenue, based upon a dwelling size of 4,095 square feet.

In response to the appellants' appraisal evidence, the board of review submitted a letter prepared by the Homer Township Assessor's Office criticizing the appraisal's dwelling size and basement size conclusions as set forth in the report. In addition, the township assessor noted that appraisal sales #3 and #4 were each more than 800 square feet smaller than the subject dwelling, based upon the assessor's assertion that the dwelling contains 4,373 square feet of living area.

In support of its contention of the correct assessment, the board of review submitted information on four comparable sales located from .30 to 1.60-miles from the subject. The parcels range in size from 40,215 to 190,492 square feet of land area and are improved with two-story dwellings of masonry exterior construction. The homes were built between 1998 and 2006 and range in size from 4,335 to 4,851 square feet of living area. Each comparable has an unfinished basement, central air conditioning, one or two fireplaces and a garage(s) ranging in total size

from 952 to 1,304 square feet of building area. Comparable #2 has a 1,841 square foot pool enclosure and an inground swimming pool. Comparable #3 has a wooden barn with a loft and a wooden balcony. The comparables sold from July 2016 to October 2017 for prices ranging from \$635,000 to \$1,200,000 or from \$146.48 to \$253.16 per square foot of living area, including land. Based on this evidence and argument, the board of review requested confirmation of the subject's assessment.

In rebuttal, counsel for the appellants argued that the data presented by the board of review lacked any adjustments for differences. Included in the appellants' submission are the Multiple Listing Service sheets and photographs of the board of review comparable sales from which counsel argued the comparables are far superior to the subject dwelling in customization and amenities. Counsel critiqued the board of review' submission noting the finished basement amenities in the dwellings of board of review comparables #1 and #2 and/or other differences when compared to the subject.

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 met this burden of proof and a reduction in the subject's assessment is warranted.

The appellants submitted an appraisal of the subject property and the board of review submitted four comparable sales to support their respective positions before the Property Tax Appeal Board. The Board has given little weight to board of review comparables #3 and #4 which are each more than a mile distant from the subject property. The Board has given reduced weight to board of review comparable #2 that features a 1,841 square foot enclosed pool that differs from the subject's exterior inground swimming pool and both board of review comparables #1 and #2 that have large finished basement areas as established by the appellants in their rebuttal filing.

On this record, the Board finds the best evidence of market value to be the appraisal submitted by the appellants based upon comparable dwellings that were each located in close proximity to the subject and using the sales comparison approach to value, the appraiser applied adjustments to the comparables for differences when compared to the subject. The appraisal analysis on this record appears to be logical and results in a credible indication of the subject's market value at \$540,000 as of January 1, 2018. The subject's assessment reflects a market value of \$697,073 or \$170.23 per square foot of living area, including land, which is above the appraised value conclusion. The Board finds the subject property had a market value of \$540,000 as of the assessment date at issue. Based on this evidence, the Board finds a reduction in the subject's assessment commensurate with the appellants' request is 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.



Chairman



Member

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: December 15, 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

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