



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

APPELLANT: Matthew Dudek  
DOCKET NO.: 18-01142.001-R-1  
PARCEL NO.: 16-05-23-151-001-0000

The parties of record before the Property Tax Appeal Board are Matthew Dudek, the appellant, 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:** \$35,057  
**IMPR.:** \$81,041  
**TOTAL:** \$116,098

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 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 frame and brick exterior construction with 3,219 square feet of living area. The dwelling was constructed in 1993. Features of the home include an unfinished basement, central air conditioning, a fireplace and an 829 square foot garage. The property has a 43,986 square foot site and is located in Homer Glen, Homer Township, Will County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument, the appellant submitted a brief, a location map depicting the subject and the appellant's comparables, photographs of each property along with property printouts and the Section V grid analysis displaying information on four comparable sales. The comparables were located from .79 to .99 of a mile from the subject. The comparables were improved with two-story dwellings of brick and frame exterior construction that were built between 1978 and 1984. The dwellings range in size from 2,576 to 3,211 square feet of living area. Each dwelling has a basement, central air

conditioning and a garage ranging in size from 486 to 664 square feet of building area. Three of the comparables feature fireplace(s). The comparables sold from December 2015 to July 2018 for prices ranging from \$190,100 to \$275,000 or from \$73.80 to \$92.69 per square foot of living area, including land.

Based on this evidence, the appellant requested a value for the subject of \$74 per square foot of living area or \$238,206, including land, resulting in a reduced total assessment of \$79,402.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$116,098. The subject's assessment reflects a market value of \$348,538 or \$108.28 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.

In response to the appellant's evidence, the board of review submitted a letter and data gathered by the Homer Township Assessor's Office. The assessor contended, in part, that appellant's comparable sales #1 and #3 were not advertised prior to sale (Exhibit A). In addition, besides noting a slight error in the stated dwelling size of sale #1, in a grid along with supporting documentation, the assessor depicted that appellant's comparable sale #1 has an inground swimming pool.

In support of its contention of the correct assessment, the board of review through the township assessor submitted information on four comparable sales, two of which are located in the subject's neighborhood code assigned by the assessor. The comparables are located from .07 to .95 of a mile from the subject. The comparables consist of two-story dwellings of frame, frame and brick or siding and brick exterior construction. The homes were built between 1986 and 1994 and range in size from 2,902 to 3,359 square feet of living area. Each dwelling has a basement, central air conditioning and a garage ranging in size from 664 to 1,212 square feet of building area. Three of the comparables each have a fireplace. Comparable #2 has an inground swimming pool. The comparables sold from March 2016 to August 2017 for prices ranging from \$398,000 to \$409,000 or from \$118.49 to \$137.49 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.

### **Conclusion of Law**

The appellant contends 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 appellant did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The parties submitted a total of four comparable properties to support their respective positions before the Property Tax Appeal Board. The Board has given reduced weight to appellant's

comparables #1 and #3 along with board of review comparable #2 due to a dated sale, age of the dwellings and/or inground pool amenity as compared to the valuation at issue for the subject property as of January 1, 2018 for a dwelling that was built in 1993 and lacks a pool.

The Board finds the best evidence of market value to be appellant's comparable sales #2 and #4 along with board of review comparable sales #1, #3 and #4. These five most similar comparables have varying degrees of similarity when compared to the subject and sold between March 2016 and October 2017 for prices ranging from \$272,500 to \$409,000 or from \$85.64 to \$137.49 per square foot of living area, including land. The subject's assessment reflects a market value of \$348,538 or \$108.28 per square foot of living area, including land, which is within the range established by the best comparable sales in this record and below board of review comparables #3 and #4 which are closest to the subject in proximity and present other similarities to the subject. Based on this evidence and after considering adjustments to the comparables for differences when compared to the subject, the Board finds a reduction in the subject's assessment is not 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.



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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: February 16, 2021



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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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