



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

APPELLANT: Charles & Cheryl Libman  
DOCKET NO.: 18-02993.001-R-1  
PARCEL NO.: 16-05-16-302-009-0000

The parties of record before the Property Tax Appeal Board are Charles & Cheryl Libman, 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 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:** \$34,245  
**IMPR.:** \$92,657  
**TOTAL:** \$126,902

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 brick and siding exterior construction with 3,772 square feet of living area. The dwelling was constructed in 1986. Features of the home include a 1,050 square foot basement, central air conditioning, a fireplace and a 721 square foot garage. The property has a 48,963 square foot site and is located in Homer Glen, Homer Township, Will County.

The appellants contend overvaluation and lack of assessment uniformity as the bases of the appeal concerning the improvement assessment; no dispute was raised concerning the land assessment.

In support of the overvaluation argument, the appellants submitted a grid analysis with information on two comparable sales located within .22 of a mile from the subject. No land size

information was provided in the appellants' evidence for these sales. The dwellings were described as two-story homes built in 1986 and 1987. The homes contain 3,218 and 3,443 square feet of living area, respectively. Each dwelling has a basement of either 1,041 or 1,050 square feet, central air conditioning, a fireplace and a garage of either 540 or 721 square feet of building area. The comparables sold in January and December 2017 for prices of \$300,000 and \$350,000 or for \$93.23 and \$101.66 per square foot of living area, including land, respectively.

In support of the inequity argument, the appellants submitted two grid analyses with information on twelve equity comparables. The properties are located within .37 of a mile from the subject. The dwellings were two-story homes built from 1985 to 1987 and which range in size from 2,830 to 3,503 square feet of living area. Each dwelling has a basement ranging in size from 837 to 1,673 square feet. The appellants' presentation of equity evidence failed to identify characteristics such as air conditioning, fireplace and/or garages among other amenities. The comparables present improvement assessments ranging from \$72,952 to \$96,934 or from \$21.19 to \$29.02 per square foot of living area.

Based on this evidence, the appellant requested a total assessment reduction to \$114,166 which would reflect a market value of \$342,532 or \$90.81 per square foot of living area, including land, at the statutory level of assessment of 33.33%. The appellants' appeal also requested a reduced improvement assessment of \$79,921 or \$21.19 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$156,212. The subject's assessment reflects a market value of \$468,964 or \$124.33 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. The subject has an improvement assessment of \$121,967 or \$32.33 per square foot of living area.

In response to the appellants' evidence, the board of review through a memorandum written by the township assessor contended that both the appellants' sales and equity comparable data failed to include additional improvements such as inground pools, decks, patios, fireplaces, air conditioning and/or garage sizes which features impact a property's assessment/value. The assessor also contended that appellants' sale #2 occurred in 2016, not 2017 as reported based upon a copy of the PTAX-203 Illinois Real Estate Transfer Declaration (RETD) which depicts "date of instrument" as January 2016 and was recorded in January 2017. The assessor also reiterated the appellants' equity evidence in multiple grid analyses depicting central air conditioning, a fireplace and a garage ranging in size from 540 to 1,297 square feet of building area; appellants' equity comparables #3 and #11 each have inground swimming pools.

In support of its contention of the correct assessment, the board of review submitted multiple pages of grid analyses depicting information on two comparable sales and four equity comparables along with copies of applicable property record cards.

On market value grounds, the board of review submitted two comparable sales that are located either .14 of a mile or 3.38-miles from the subject. The parcels contain either 53,418 or 22,990 square feet of land area and have each been improved with a two-story dwelling of brick and siding or brick and stucco exterior construction. The homes were built in 1985 and 1988 and

contain either 3,218 or 3,205 square feet of living area. Each dwelling has a basement of either 1,041 or 1,442 square feet, central air conditioning, a fireplace and a garage of 721 or 903 square feet of building area. Each comparable also has an inground swimming pool. The comparables sold in August 2016 and September 2018 for prices of \$429,000 and \$455,000 or for \$133.31 and \$141.97 per square foot of living area, including land.

As to assessment uniformity, the board of review submitted two grid analyses depicting four equity comparables. The properties are located within .18 of a mile from the subject consisting of two-story dwellings of brick and siding exterior construction. The homes were built from 1986 to 1989 and range in size from 3,352 to 3,769 square feet of living area. Each dwelling has a basement ranging in size from 758 to 1,959 square feet. Each dwelling has central air conditioning, a fireplace and a garage ranging in size from 706 to 1,641 square feet of building area. The comparables have improvement assessments ranging from \$103,635 to \$109,655 or from \$29.09 to \$32.37 per square foot of living area.

Based on the foregoing evidence and argument, the board of review requested confirmation of the subject's assessment.

In rebuttal and with reliance upon the Multiple Listing Service (MLS) data sheet concerning appellants' sale #2, the appellants reiterated the contention that this property sold in January 2017 and the RETD is in error. As to the sales presented by the board of review, the appellants contend sale #2 having occurred in 2016 is too remote to the valuation date at issue and is located over three miles from the subject property in a different neighborhood. Based upon all of the equity comparables in the record, the appellants contend that 15 of 16 properties or 94% support a reduction in the subject's improvement assessment.

### **Conclusion of Law**

The appellants contend in part that 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 parties submitted a total of four comparable sales to support their respective positions before the Property Tax Appeal Board. The Board has given reduced weight to board of review comparables #1 and #2 due to their inground pool features which is not a feature of the subject and sale #2 from the board of review is more than three miles distant from the subject property.

The Board finds, other than the dispute about the sale date of appellants' comparable #2 which the parties have not truly resolved with their respective submissions, the best evidence of market value to be the appellants' comparable sales. The comparables are similar to the subject in location, age, size, basement size and features. These comparables sold in January and December 2017 for prices of \$300,000 and \$350,000 or for \$93.23 and \$101.66 per square foot of living area, including land. The subject's assessment reflects a market value of \$468,964 or \$124.33 per square foot of living area, including land, which is above the best comparable sales

in this record both in terms of overall value and on a per-square-foot basis which does not appear to be justified after considering adjustments to these comparables for differences when compared to the subject. The subject is larger than the best comparables and after considering necessary adjustments, the Board finds a reduction in the subject's assessment is justified on grounds of overvaluation.

Alternatively, the taxpayers contend assessment inequity as a basis of the appeal concerning the improvement assessment. 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). After an analysis of the assessment data, the Board finds after having adjusted the subject's improvement assessment based on its market value, no further reduction based on assessment inequity is warranted on this record.

In conclusion on this record, the Property Tax Appeal Board finds that the subject's assessment as established by the board of review is incorrect on market value grounds resulting in a reduction and, after adjustment for market value, the Board finds no further reduction on uniformity grounds 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: October 20, 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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