



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

APPELLANT: Larry Haislet  
DOCKET NO.: 18-03118.001-R-1  
PARCEL NO.: 16-05-24-400-014-0000

The parties of record before the Property Tax Appeal Board are Larry Haislet, the appellant, by attorney Arnold G. Siegel, of Siegel & Callahan, P.C. 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:** \$51,237  
**IMPR.:** \$40,366  
**TOTAL:** \$91,603

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 is improved with a split-level dwelling of masonry and frame exterior construction containing 1,896 square feet of above-grade living area. The home is approximately 38 years old and features a partially finished basement, central air conditioning, a fireplace, an attached 3-car garage, and a barn. The property has a 123,306-square foot lot 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 an appraisal estimating the subject property had a market value of \$275,000 as of January 1, 2016. The appraisal was prepared by Gregory B. Nold, MAI, a certified residential real estate appraiser. The purpose of the appraisal was for *ad valorem* property tax assessment.

The appraiser described the subject property as having several items of deferred maintenance such as water-damaged carpeting and drywall in the basement, settlement and shifting in the foundation, and very dated interiors. The appraiser described the barn as being vacant and in significant disrepair and was determined to be of non-contributory value.

The appraiser developed the sales comparison approach to value using three comparable sales located from 2.33 to 2.41 miles from the subject property and in the same Village of Homer Glen as the subject property. The comparables have sites ranging in size from 42,728 to 205,072 square feet of land area and are improved with one, split-level and two, 1-story dwellings of "average" quality of construction and condition. The homes range in size from 1,073 to 2,642 square feet of above-grade living area and are either 32 or 59 years old. Two comparables each have a partially finished basement. The comparables each feature central air conditioning, one or three fireplaces, and a 2-car or a 4-car garage. The comparables sold from October 2014 to December 2015 for prices ranging from \$247,000 to \$337,500 or from \$127.74 to \$230.20 per square foot of above-grade living area, including land. The appraiser made adjustments to each of the comparables for location, site size, design, room count, dwelling size, foundation type, and/or garage size. After applying adjustments to the comparables for differences from the subject, the appraiser arrived at adjusted prices of the comparables ranging from \$257,120 to \$290,380 and arrived at an estimated value of the subject of \$275,000 or \$145.04 per square foot of above-grade living area, land included, as of January 1, 2016.

Based on this evidence, the appellant requested the subject's total assessment be reduced to \$90,750.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$145,450. The subject's assessment reflects an estimated market value of \$436,656 or \$230.30 per square foot of above-grade living area 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 support of its contention of the correct assessment, the board of review submitted a memorandum indicating that the township assessor and the board of review both recommend a reduction in the subject's land assessment to \$30,840 and a reduction in the improvement assessment to \$94,213 for a total assessment reduction to \$125,053. The board of review also noted in its memorandum that the Homer Township Assessor has submitted "a letter, grid, photos and property record cards." However, the Board finds that none of the aforementioned documents were included with the board of review's submission. Based on its submission, the board of review requested the Property Tax Appeal Board take into consideration the recommendations of the board of review and the township assessor to lower the subject's total assessment when making its final decision.

In rebuttal, the appellant's counsel rejected the board of review's proposed offer for a reduction, waived the request for a hearing, and requested that Property Tax Appeal Board make a determination based on the evidence presented.

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

The appellant submitted an appraisal report and the board of review submitted a written memorandum in support of their respective positions before the Property Tax Appeal Board.

The Board finds the only evidence of market value to be the appraisal report submitted by the appellant. The Board finds that although the sale comparables utilized by the appellant's appraiser differ from the subject in many respects, the appraiser made adjustments to each of the comparables where they differed from the subject in location, site size, design, room count, dwelling size, foundation, and/or garage size. Additionally, the board of review did not offer any evidence of market value and did not contest the appraiser's comparable sales or the effective date of the appraisal. The only comparables in this record sold from October 2014 to December 2015 for prices ranging from \$247,000 to \$337,500 or from \$127.74 to \$230.20 per square foot of living area, including land. The subject's assessment reflects a market value of \$436,656 or \$230.30 per square foot of living area, land included, which is above the value conclusion established by the appellant's appraiser of \$275,000 or \$145.04 per square foot of above-grade living area, including land. Therefore, the Board finds that the only evidence of market value in this record warrants a reduction in the subject's assessment to reflect the value conclusion of the appellant's appraiser.

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: January 19, 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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