



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

APPELLANT: Robert Wojcik
DOCKET NO.: 19-00433.001-R-1 through 19-00433.002-R-1
PARCEL NO.: See Below

The parties of record before the Property Tax Appeal Board are Robert Wojcik, the appellant, by attorney Joanne Elliott, of Elliott & Associates, P.C. in Des Plaines; 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:

DOCKET NO	PARCEL NUMBER	LAND	IMPRVMT	TOTAL
19-00433.001-R-1	16-05-22-401-003-0000	30,321	122,673	\$152,994
19-00433.002-R-1	16-05-22-401-004-0000	30,321	0	\$30,321

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 2019 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 1.5-story dwelling of stone, vinyl and frame construction with 4,176 square feet of living area. The dwelling is 23 years old. Features of the home include a partially finished full basement, central air conditioning, two fireplaces and a 3-car garage. The property has a 46,065 square foot site and is located in Homer Glen, Homer Township, Will County.¹

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 \$500,000 as of January 1, 2019.

¹ The Board finds the subject has a 1.5-story dwelling, the basement is partially finished and the subject's site contains 46,065 square feet of land area based on photographs within the appellant's appraisal and the appellant's appraiser's acknowledgment that an interior and exterior inspection of the subject was performed.

The appellant's appraisal was completed using the sales comparison approach to value property in estimating a market value for the subject property. The appellant's appraiser selected three comparable properties that are located from .20 to 1.69 miles from the subject. The comparables have sites ranging in size from 17,268 to 60,984 square feet of land area that are improved with 2-story dwellings of brick and vinyl, brick and dryvit or brick and masonry construction that range in size from 3,362 to 4,153 square feet of living area. The comparables range in age from 15 to 28 years old and have full basements, one of which has finished area. Other features include central air conditioning, a fireplace and either a 3-car or a 6-car garage. Comparable #2 also has an inground swimming pool. The comparables sold in either February or August 2018 for prices ranging from \$456,000 to \$505,000 or from \$109.80 to \$142.77 per square foot of living area, including land.

Based on this evidence the appellant requested that the subject's total assessment be reduced to \$183,315.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$228,988. The subject's assessment reflects a market value of \$686,209 or \$164.32 per square foot of living area, land included, when using the 2019 three-year average median level of assessment for Will County of 33.37% as determined by the Illinois Department of Revenue.

In support of its contention of the correct assessment the board of review submitted information on four comparable properties that are located from .87 to 2.07 miles from the subject. The comparables have sites ranging in size from 20,310 to 68,471 square feet of land area that are improved with 2-story dwellings of brick, brick and stucco, brick and cedar or brick and stone construction that range in size from 3,523 to 4,604 square feet of living area. The comparables range in age from 16 to 39 years old and have full basements. Other features include central air conditioning, one or two fireplaces and garages ranging in size from 772 to 1,073 square feet of building area. The comparables sold from August to December 2018 for prices ranging from \$555,000 to \$665,000 or from \$136.84 to \$188.76 per square foot of living area, including land. The board of review's evidence included a letter from the township assessor's office critiquing the appellant's appraisal and information on the comparables used in the appraisal.

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

The Board finds the best evidence of market value to be the appraisal submitted by the appellant estimating the subject property had a market value of \$500,000 as of January 1, 2019. The

appellant's appraiser selected comparable properties that were located in close proximity to the subject and made logical adjustments to the comparables to support the appraisal's estimate of the subject's market value. The subject's assessment reflects a market value above the best evidence of market value in the record. The Board gives less weight to the board of review's comparables due to their more distant locations from the subject, when compared to the comparables used by the appellant's appraiser. Based on the evidence in this record, the Board finds a reduction in the subject's assessment 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: August 24, 2021



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

State of Illinois
Property Tax Appeal Board
William G. Stratton Building, Room 402
401 South Spring Street
Springfield, IL 62706-4001

APPELLANT

Robert Wojcik, by attorney:
Joanne Elliott
Elliott & Associates, P.C.
1430 Lee Street
Des Plaines, IL 60018

COUNTY

Will County Board of Review
Will County Office Building
302 N. Chicago Street
Joliet, IL 60432