



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

APPELLANT: Steve & Sharon Bolek
DOCKET NO.: 19-00507.001-R-1
PARCEL NO.: 16-05-11-301-002-0000

The parties of record before the Property Tax Appeal Board are Steve & Sharon Bolek, the appellants; 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: \$16,893
IMPR.: \$86,123
TOTAL: \$103,016

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 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 two-story dwelling of frame and brick construction with 2,430 square feet of living area. The dwelling was constructed in 1996. Features of the home include a 777 square foot basement, central air conditioning, a fireplace and a 675 square foot attached garage.¹ The property is located in Homer Glen, Homer Township, Will County.

The appellants contend overvaluation as the basis of the appeal. In support of this argument the appellants submitted information on seven comparable sales that are located in Homer Glen. The comparables are described as “Split Level” or “Split-level w/ Sub” dwellings that range in size from 1,731 to 2,677 square feet of living area and have other features with varying degrees

¹ The Board finds the subject is a two-story style dwelling based on the photographs and the sketch of the subject’s improvements submitted by the board of review.

of similarity to the subject.² The comparables sold from September 2016 to August 2019 for prices ranging from \$265,000 to \$325,000 or from \$104.59 to \$171.58 per square foot of living area, including land.

Based on this evidence the appellants requested that the subject's total assessment be reduced to \$93,240.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$103,016. The subject's assessment reflects a market value of \$308,708 or \$127.04 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 sales that are located in Homer Glen and from .10 to .45 of a mile from the subject. The comparables are two-story dwellings that range in size from 2,466 to 3,002 square feet of living area and have other features with varying degrees of similarity to the subject. The comparables sold from June 2017 to October 2018 for prices ranging from \$300,000 to \$329,900 or from \$104.82 to \$126.35 per square foot of living area, including land.

Based on this evidence the board of review requested confirmation of the subject's assessment.

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

The parties submitted a total of 11 comparable sales for the Board's consideration. The Board gives less weight to the appellants' comparable sales due to their smaller size and/or their dissimilar style, when compared to the subject. The Board also gives less weight to the board of review's comparable #3 due to its larger size, when compared to the subject. The Board finds the board of review's remaining comparables were more similar to the subject in location, style, size and features. However, the board of review's comparables are all larger than the subject. Nevertheless, the best comparables sold for prices ranging from \$300,000 to \$329,900 or from \$104.82 to \$126.35 per square foot of living area, including land. The subject's assessment reflects a market value of \$308,708 or \$127.04 per square foot of living area, including land, which falls within the range established by the best comparable sales in this record on a total market value basis but slightly above the range on a per square foot basis. However, after considering adjustments to the best comparables for differences when compared to the subject,

² The appellants did not disclose the size of comparable sale #4, however, the Board has obtained the size from the board of review's grid analysis of the appellants' comparables, which reflected different dwelling sizes for the comparables as those reported by the appellants.

such as their larger dwelling sizes, the Board finds the subject's slightly higher per square foot value is supported. Accepted real estate valuation theory provides, all other factors being equal, as the size of a property increases, its per unit value decreases. Likewise, as the size of a property decreases, its per unit value increases. Based on this analysis, the Board finds the subject's higher per square foot value is justified given its smaller size and 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.



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

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