



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

APPELLANT: Nick & Audrey Tsatsis
DOCKET NO.: 19-00585.001-R-1
PARCEL NO.: 19-09-17-205-015-0000

The parties of record before the Property Tax Appeal Board are Nick & Audrey Tsatsis, 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: \$12,986
IMPR.: \$71,600
TOTAL: \$84,586

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 tri-level dwelling of brick exterior construction with 1,476 square feet of above grade living area. The dwelling was constructed in 1988 and is approximately 31 years old. Features of the home include a 720 square foot lower level, an unfinished basement, central air conditioning and a 506 square foot garage. The property has a 14,410 square foot site and is located in Mokena, Frankfort Township, Will County.

The appellants contend assessment inequity with respect to the improvement as the basis of the appeal. In support of this argument the appellants submitted information on 16 equity comparables located in the same assessment neighborhood as the subject property. The comparables are improved with tri-level dwellings that range in size from 1,338 to 1,610 square feet of living area. The homes were built from 1978 to 1993. Each comparable has a basement,

and a garage.¹ The comparables have improvement assessments that range from \$63,169 to \$77,832 or from \$44.33 to \$49.25 per square foot of living area. Based on this evidence, the appellants requested the subject's improvement assessment be reduced to \$65,429 or \$44.33 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 \$94,303. The subject has an improvement assessment of \$81,317 or \$55.09 per square foot of living area.

The board of review, through the Frankfort Township Assessor, incorrectly asserted that the appellants submitted nine comparables which were located outside of the subject's neighborhood and included bi-level style properties when compared to the subject's tri-level style dwelling.

In support of its contention of the correct assessment, the board of review submitted information on four equity comparables located in the same assessment neighborhood code as the subject property. The comparable sites are improved with tri-level dwellings of brick or wood siding exterior construction that range in size from 948 to 1,365 square feet of above grade living area. The homes range in age from 30 to 37 years old. Each comparable has a lower level, central air conditioning and a garage ranging in size from 440 to 525 square feet of building area. Two comparables also have unfinished basements. The comparables have improvement assessments that range from \$61,414 to \$77,233 or from \$56.00 to \$60.00 per square foot of above grade living area. Based on this evidence, the board of review requested the subject's assessment be confirmed.

In rebuttal, the appellants' attorney addressed comments from the board of review claiming the appellants' comparables are from different neighborhoods and are different in style from the subject. In fact, the appellants' equity comparables are all located in the same assessment neighborhood as the subject and are all similar tri-level dwelling like the subject.

Conclusion of Law

The taxpayers contend assessment inequity as the basis of the appeal. 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). The Board finds the appellants met this burden of proof and a reduction in the subject's assessment is warranted.

The parties submitted 20 equity comparables for the Board's consideration. The Board finds the best evidence of assessment equity to be appellants' comparables #1, #3, #4, #6, #10 and #15, along with board of review comparable #1, which are most similar to the subject in dwelling size

¹ The appellants' grid analysis reported basement and garage square footage as identical figures for all 16 comparables. Absent supporting documentation, the PTAB is not able to determine basement or garage sizes for the appellants' comparable properties.

and age. The Board gives less weight to the remaining comparables submitted by the parties due to less similar dwelling sizes and/or ages when compared to the subject. The best comparables had improvement assessments that ranged from \$63,169 to \$77,233 or from \$44.33 to \$56.00 per square foot of above grade living area. The subject's improvement assessment of \$81,317 or \$55.09 per square foot of living area falls above the range established by the best comparables on an overall basis and within the range on a per square foot basis. The subject's per square foot improvement assessment of \$55.09 is higher than six of the seven best comparables. After considering adjustments to the comparables for differences from the subject, the Board finds the appellants demonstrated with clear and convincing evidence that the subject's improvement was inequitably assessed and 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: October 19, 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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