



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

APPELLANT: Charles & Cheryl Libman  
DOCKET NO.: 19-00610.001-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 **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:** \$34,642  
**IMPR.:** \$127,083  
**TOTAL:** \$161,725

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 brick and siding exterior construction with 3,772 square feet of living area.<sup>1</sup> 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 also features an inground swimming pool and a 459 square foot concrete sports court. The property has a 48,963 square foot site and is located in Homer Glen, Homer 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 limited information on 12

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<sup>1</sup> Appellants' attorney provided limited information regarding the features of the subject property. Additional descriptive details about the subject were obtained from the subject's property record card submitted by the board of review.

comparable properties located within the subject's assessment neighborhood and from .08 to .37 of a mile from the subject.<sup>2</sup> The comparables are improved with two-story dwellings ranging in size from 2,830 to 3,503 square feet of living area. The dwellings were built from 1985 to 1988. Each dwelling has a basement that ranges in size from 837 to 1,637 square feet and a garage that ranges in size from 540 to 1,297 square feet of building area. The appellants failed to identify characteristics of the comparables such as exterior construction, air conditioning and/or fireplaces among other amenities. The comparables have improvement assessments ranging from \$76,013 to \$101,000 or from \$22.08 to \$30.24 per square foot of living area. Based on this evidence, the appellants requested the subject's improvement assessment be reduced to \$83,277.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$161,725. The subject property has an improvement assessment of \$127,083 or \$33.69 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' 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. The assessor also reiterated the appellants' equity evidence in multiple grid analyses depicting each of the appellants' comparables has brick and siding exterior construction, central air conditioning and a fireplace. The assessor reported that 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 information on four equity comparables located in the same assessment neighborhood as the subject property and from .12 to .21 of a mile from the subject. The comparables are improved two-story dwellings of brick and siding exterior construction ranging in size from 3,037 to 3,492 square feet of living area. Each comparable has a basement that ranges in size from 758 to 1,893 square feet, central air conditioning, a fireplace and a garage that ranges in size from 706 to 1,164 square feet of building area. Comparable #4 has an inground swimming pool and pool enclosure. The comparables have improvement assessments ranging from \$106,317 to \$117,871 or from \$30.97 to \$38.81 per square foot of living area. Included with its submission, the board of review provided property record cards of the subject and each of its comparables. Based on this evidence, the board of review requested that the subject's assessment be sustained.

In rebuttal, counsel for the appellants argued that because basements, garages, outdoor amenities and other detached structures are not included in the above ground living area (AGLA), they should be given no weight in determining uniformity. The appellants' attorney further argued that taking all the board of review equity comparables into consideration, along with all the appellants' equity comparables shows that 14 of 16 or 88% of the equity comparables support a reduction based on building price per square foot.

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<sup>2</sup> Appellants' grid analysis does not contain information regarding exterior construction, central air conditioning, fireplaces, basement finish, garages or other improvements.

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

As an initial matter, the Board finds the appellants' counsel's argument that basements, garages, outdoor amenities and other detached structures should not be considered in determining uniformity to be without merit. The Board finds that all improvements and their respective assessments are to be considered in order to determine the degree of comparability and possible adjustments needed to the properties to make them more equivalent to the subject property. Section 1910.65(b) of the Board's rules provide:

Proof of unequal treatment in the assessment process should consist of documentation of the assessments for the assessment year in question of the subject property and it is recommended that not less than three comparable properties be submitted. Documentation must be submitted showing the **similarity, proximity and lack of distinguishing characteristics of the assessment comparables to the subject property.** (Emphasis Added). (86 Ill.Admin.Code §1910.65(b)).

In order for the Board to properly evaluate the comparables, it is necessary to have the salient characteristics associated with the dwellings so as to be able to determine the degree of comparability and possible adjustments needed to the properties to make them more equivalent to the subject property.

The parties provided 16 suggested equity comparables to support their respective positions before the Property Tax Appeal Board. The Board gives less weight to appellants' comparables #2, #3 and #6 through #12, as well as board of review comparable #4 due to their considerably smaller dwelling sizes when compared to the subject dwelling.

The Board finds the best evidence of assessment equity to be appellants' comparables #1, #4 and #5, along with board of review comparables #1, #2 and #3. Despite the fact that none of these comparables have an inground swimming pool and sports court, features the subject enjoys, they are relatively similar to the subject in dwelling size, design and age. The comparables have improvement assessments ranging from \$76,013 to \$113,045 or from \$22.08 to \$33.72 per square foot of living area. The subject's improvement assessment of \$127,083 or \$33.69 per square foot of living area falls above the overall improvement assessment range established by the best comparables in the record but within the range on a per square foot basis. The Board finds the subject's higher overall improvement assessment appears to be justified given its larger dwelling size, as well as its inground swimming pool and sports court features. After considering adjustments to the comparables for differences from the subject, the Board finds the

subject's improvement assessment is supported. Based on this record the Board finds the appellants did not demonstrate with clear and convincing evidence that the subject's improvement was inequitably assessed 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.



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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: July 20, 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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