



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

APPELLANT: John & Mary Jo Hach  
DOCKET NO.: 19-00611.001-R-1  
PARCEL NO.: 16-05-02-201-025-0000

The parties of record before the Property Tax Appeal Board are John & Mary Jo Hach, 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:** \$22,855  
**IMPR.:** \$117,895  
**TOTAL:** \$140,750

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, cedar siding and stone exterior construction with 3,230 square feet of living area. The dwelling was constructed in 1994. Features of the home include a 3,089 square foot unfinished basement, central air conditioning, a fireplace and a 1,111 square foot garage.<sup>1</sup> The property has a 12,431 square foot site and is located in Homer Glen, Homer Township, Will County.

The appellants contend assessment inequity with respect to the improvement assessment as the basis of the appeal. In support of this argument the appellants submitted information on 32 equity comparables located within 0.65 of a mile from the subject property. The comparables are improved with two-story dwellings that range in size from 2,991 to 3,443 square feet of

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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 submitted by the board of review.

living area. The homes were built from 1986 to 2001. Each comparable has basement ranging in size from 621 to 1,711 square feet of area and a garage ranging in size from 483 to 825 square feet of building area.<sup>2</sup> The comparables have improvement assessments that range from \$82,801 to \$113,728 to \$25.16 to \$33.40 per square foot of living area. Based on this evidence, the appellants requested the subject's improvement assessment be reduced to \$81,269 or \$25.16 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 \$140,750. The subject property has an improvement assessment of \$117,895 or \$36.50 per square foot of living area.

In response to the appellant's evidence, the board of review submitted comments critiquing the comparables submitted by the appellants. The board of review asserted the appellants' grid excluded assessable improvements such as inground pools, decks and patios and noted that the subject's garage was among the largest in its subdivision. Additionally, the board of review noted that basement square footage for the subject property was larger than all of the appellants' comparables by nearly 1,400 square feet.

In support of its contention of the correct assessment the board of review submitted information on four equity comparables located within 0.63 of a mile from the subject property. The comparables are improved with two-story dwellings of brick, brick and siding or brick and stucco exterior construction that range in size from 2,614 to 3,032 square feet of living area. The homes were built from 1987 to 2001. Each comparable has an unfinished basement ranging in size from 1,337 to 2,243 square feet of area, central air conditioning, one fireplace and a garage ranging in size from 546 to 1,047 square feet of building area. Comparable #2 features an inground swimming pool. The comparables have improvement assessments that range from \$99,995 to \$114,700 or from \$36.54 to \$38.25 per square foot of living area. Based on this evidence, the board of review requested the subject's assessment be confirmed.

In rebuttal, counsel for the appellants argued that the subject's larger basement and garage area should not be considered in determining uniformity as these features are not included in the subject's above grade living area (AGLA). The appellants asserted that taking all of the board of review equity comparables into consideration along with the appellants' equity comparables shows that 32 of 36 or 89% of the equity comparables support a reduction based on building price per square foot.

### **Conclusion of Law**

The taxpayer contends 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,

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<sup>2</sup> Appellants' attorney provided limited information regarding the features of the comparables. Appellants' grid analysis excluded information regarding exterior construction, central air conditioning, fireplaces or finished basement.

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 the subject's larger basement and garage are not included in the above grade living area and 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.

The parties submitted 36 equity comparables for the Board's consideration. The Board gave less weight to 28 of the appellants' comparables due to smaller basements and garages when compared to the subject. The Board gave less weight to the board of review comparable #1 due to its smaller dwelling size when compared to the subject and to comparable #2 due to its inground swimming pool which the subject lacks.

The Board finds the best evidence of assessment equity to be appellants' comparables #22, #23, #28 and #30 along with board of review comparables #3 and #4 which are similar to the subject in location, age, design and dwelling size. These comparables all have smaller basement and garage sizes when compared to the subject, suggesting an upward adjustment to make these properties more equivalent to the subject. These comparables had improvement assessments that ranged from \$106,016 to \$113,728 or from \$33.03 to \$37.00 per square foot of living area. The subject's improvement assessment of \$117,895 or \$36.50 per square foot of living area falls above the overall value range of the comparables in the record and within the range on a square foot basis. The subject's higher overall value appears to be justified based on its larger basement and garage relative to the best comparables in the record. After considering adjustments to the comparables for differences when compared to the subject, 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: February 16, 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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