



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

APPELLANT: Zenon Aleszczyk
DOCKET NO.: 20-01885.001-R-1
PARCEL NO.: 16-05-14-103-010-0000

The parties of record before the Property Tax Appeal Board are Zenon Aleszczyk, the appellant, by attorney Scott Shudnow, of Shudnow & Shudnow, Ltd. in Chicago, 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: \$21,692
IMPR.: \$89,041
TOTAL: \$110,733

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 2020 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 is improved with a part one-story and a part two-story dwelling of brick and frame exterior construction with approximately 2,495 square feet of living area.¹ The dwelling was built in 1990 and is approximately 30 years old. Features of the home include a partial basement with finished area, central air conditioning, one fireplace and an attached two-car garage containing 455 square feet of building area. The property has an approximately 13,387 square foot site and is located in Homer Glen, Homer Township, Will County.

¹ The appellant's appraiser described the subject property as a bi-level style dwelling while the board of review described the subject as a two-story dwelling. Based on the parties' evidence including a property record card with a schematic drawing of the dwelling, the Board finds the subject property to be a part one-story and a part two-story home.

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 \$270,000 as of January 1, 2019.² The appraisal was prepared by Garry Nusinow, a State of Illinois Certified General Real Estate Appraiser. Nusinow developed the sales comparison approach to value using five comparable sales. The appraiser described the comparables as bi-level dwellings of brick, frame, and masonry construction that range in size from 2,495 to 2,527 square feet of living area. The homes range in age from 32 to 47 years old. Each comparable has a basement, four with finished area. Other features of the homes include central air conditioning, a fireplace and a two-car garage. The comparables have sites ranging in size from 8,034 to 11,102 square feet of land area and are located within .74 miles of the subject property. The sales occurred from January to November 2018 for prices ranging from \$228,000 to \$314,000 or from \$90.23 to \$125.85 per square foot of living area, including land. The appraiser adjusted the comparables for differences from the subject to arrive at adjusted prices ranging from \$241,000 to \$300,000 and arrived at an estimated value for the subject of \$270,000 or \$108.22 per square foot of living area, including land, based on the dwelling size of 2,495 square feet of living area. Based on this submission, the appellant requested the subject's assessment be reduced to \$90,000 to approximately reflect the appraised value at the statutory level of assessment of 33.33%.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$110,733. The subject's assessment reflects a market value of \$331,834 or \$133.00 per square foot of living area, land included, when using the 2020 three year average median level of assessment for Will County of 33.37% as determined by the Illinois Department of Revenue.

In rebuttal to this appeal, the board of review through the township assessor's office provided a letter. The township assessor contends that the appraisal's comparable sales are not located within the subject's subdivision and provided a map depicting both parties' comparables in this record. The assessor further contends, based on the data provided on behalf of the board of review, that there were sales available within the subject's subdivision.

In support of its contention of the correct assessment, the board of review submitted information on five comparable sales located in the same neighborhood code as the subject and within .39 of a mile from the subject. The comparable sites range in size from 12,520 to 27,328 square feet of land area and are improved with two-story dwellings of brick and siding exterior construction. The homes contain either 2,532 or 2,635 square feet of living area and were built from 1994 to 2001. Each comparable has an unfinished basement, central air conditioning, a fireplace and a garage with either 403 or 455 square feet of building area. The properties sold from June 2018 to July 2019 for prices ranging from \$332,900 to \$382,000 or from \$131.48 to \$144.97 per square foot of living area, including land. Based on the foregoing evidence and argument, the board of review requested confirmation of the subject's assessment.

² There is an error in the appraisal in the reconciliation indicating the opinion is as of January 1, 2017, yet the sales occurred in 2018 and the remainder of the report indicate the valuation is as of 2019.

In written rebuttal, counsel for the appellant, at the time of filing, noted that there was a pending prior tax year appeal³ and that the subject dwelling is owner-occupied. Therefore, counsel argued that a prior year decision within the same general assessment cycle reducing the subject's assessment should be carried forward, subject only to equalization, pursuant to provisions of the Property Tax Code (35 ILCS 200/16-185).

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

The record contains an appraisal presented by the appellant and five comparable sales submitted by the board of review for the Board's consideration in this appeal. As to the appellant's appraisal, the Board has given less weight to the appraiser's conclusion of value for the subject as the appraiser failed to utilize recent similar sales within the subject's neighborhood that were available and submitted by the board of review which were further depicted on a detailed map showing the proximity of these properties to the subject as compared to the comparable properties utilized by the appraiser.

The Board finds the best evidence of market value to be board of review comparables which are each similar to the subject in location, exterior construction and foundation type. Each of these comparables are newer than the subject dwelling suggesting downward adjustments may be necessary to make them more equivalent to the subject in light of depreciation considerations. Similarly, adjustments would be necessary to board of review comparable #3, which has a substantially larger lot than the subject parcel although this dwelling in some respects of basement size and garage size is most similar to the subject dwelling. These five properties sold from June 2018 to July 2019 for prices ranging from \$332,900 to \$382,000 or from \$131.48 to \$144.97 per square foot of living area, including land. The subject's estimated market value of \$331,834 or \$133.00 per square foot of living area, land included, as reflected by the assessment falls below the best comparable sales in the record in terms of overall value and at the lower end of the range on a square foot basis. After considering adjustments to the best comparable sales for differences when compared to the subject such as the subject's older age and somewhat smaller dwelling size, the Board finds the subject does not appear to be overvalued on this record. Accepted real estate valuation theory provides that all factors being equal, as the size of the property increases, the per unit value decreases. In contrast, as the size of a property decreases, the per unit value increases. Based on the foregoing evidence and analysis, the Board finds that a reduction in subject's assessment is not warranted.

³ The Board takes judicial notice that a Final Administrative Decision was issued on the subject property in Docket No. 19-00274.001-R-1 on January 18, 2022 making no change in the 2019 tax year assessment and there was no appeal of that decision.

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: September 20, 2022



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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