



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

APPELLANT: Robert & Linda Bohde  
DOCKET NO.: 20-06304.001-R-1  
PARCEL NO.: 16-05-10-413-007-0000

The parties of record before the Property Tax Appeal Board are Robert & Linda Bohde, 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:** \$23,758  
**IMPR.:** \$99,864  
**TOTAL:** \$123,622

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 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 consists of a 2-story dwelling of brick and siding exterior construction with 2,419 square feet of living area.<sup>1</sup> The dwelling was built in 1997. Features of the home include a basement, central air conditioning, one fireplace, a 628 square foot garage, and an inground swimming pool. The property has an approximately 13,236 square foot site and 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 a grid analysis with information on five comparable sales located in the same assessment neighborhood code as the subject. The comparables have sites that range in size from 12,758 to 15,414 square feet of land area and are improved with 2-story dwellings of

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<sup>1</sup> Some of the subject's property characteristics not disclosed by the appellant were gleaned from the evidence provided by the board of review.

brick and siding exterior construction that range in size from 2,578 to 2,648 square feet of living area.<sup>2</sup> The dwellings were built from 1993 to 1996. Each comparable has a basement, central air conditioning, one fireplace, and a garage ranging in size from 444 to 706 square feet of building area. The properties sold from February 2019 to March 2020 for prices ranging from \$351,000 to \$377,000 or from \$132.55 to \$145.46 per square foot of living area, land included. Based on this evidence, the appellants requested the subject's total assessment be reduced to \$114,516 which reflects a market value of \$343,582 or \$142.03 per square foot of living area, land included, when applying the statutory level of assessment of 33.33%.

In written memorandum, the board of review, through the township assessor, critiqued the appellant's comparables #2, #4, and #5; specifically noting that comparable #2's 2020 sale date was "further away from the January 1, 2020, valuation date" and that comparables #4 and #5 were also used by the submitted by the appellants. The township assessor also asserted that the market value of the board of review's comparable sales on a per square foot basis supported the subject's current assessed value. Based on this evidence, the board of review requested confirmation of the subject's assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$123,622. The subject's assessment reflects a market value of \$370,458 or \$153.15 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 support of its contention of the correct assessment, the board of review submitted a grid analysis and property record cards with information on five comparable sales located in the same assessment neighborhood code as the subject. Board of review comparables #1 and #2 are the same properties as the appellants' comparables #4 and #5, respectively. The comparables have sites that range in size from 12,758 to 19,139 square feet of land area and are improved with 2-story dwellings of brick and siding exterior construction that range in size from 2,079 to 2,665 square feet of living area. The homes were built in either 1993 or 1994. Each comparable has a basement, central air conditioning, one fireplace, and a garage ranging in size from 414 to 498 square feet of building area. The properties sold from February to October 2019 for prices ranging from \$320,000 to \$405,000 or from \$143.02 to \$163.36 per square foot of living area, land included. Based on this evidence, the board of review requested the subject's assessment be confirmed.

In written rebuttal, the appellants' attorney critiqued the board of review comparables. Board of review comparables #1 and #2 were identified as shared sales, board of review comparables #3 and #5 were identified as acceptable sales, and board of review comparables #4 as a smaller dwelling. The appellants' attorney also pointed out that the board of review criticized the appellants' use of 2020 sale dates but noted that both 2020 sales occurred within 2 months of the subject's January 1, 2020 assessment date. The appellants' attorney argued that the appellants' comparables and board of review comparables #3 and #5 are the best comparables and support a lower the market value for the subject based on the comparables' median sale prices.

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<sup>2</sup> Some of the property characteristics for the comparables not disclosed by the appellant were gleaned from the evidence presented by the board of review.

**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 record contains a total of eight comparable properties for the Board's consideration, as two properties were common to both parties. The Board finds the parties' comparables to be similar to the subject in location, design, age, dwelling size, and other features. However, none of these comparables has an inground swimming pool like the subject, suggesting upward adjustments are needed for this difference to make these properties more equivalent to the subject. These properties sold from February 2019 to March 2020 for prices ranging from \$320,000 to \$405,000 or from \$132.55 to \$163.36 per square foot of living area, land included. The subject's assessment reflects a market value of \$370,458 or \$153.15 per square foot of living area, including land, which falls within the range established by the comparable sales in this record. Based on this record and after considering appropriate adjustments to the comparables for differences from the subject, including but not limited to inground swimming pool amenity, the Board finds a reduction in the subject's estimated market value as reflected by its assessment is not warranted.

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: October 17, 2023



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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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