



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

APPELLANT: Lesnicka Beata & Lukasz Serwatkiewicz
DOCKET NO.: 20-06315.001-R-1
PARCEL NO.: 16-05-03-207-003-0000

The parties of record before the Property Tax Appeal Board are Lesnicka Beata & Lukasz Serwatkiewicz, 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.: \$89,486
TOTAL: \$113,244

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 cedar siding exterior construction with 2,593 square feet of living area.¹ The dwelling was constructed in 1979. Features of the home include a basement, central air conditioning, a fireplace and a 483 square foot garage. The property has a 14,055 square foot site and is located in Homer, Homer Township, Will County.

The appellants contend overvaluation as the basis of the appeal. In support of this argument, the appellants submitted information on five comparable sales located in the same assessment neighborhood as the subject and within .39 of a mile from the subject property. The comparables are improved with 2-story dwellings ranging in size from 2,496 to 2,826 square feet of living

¹ The Board finds the best description of the subject property is found in the evidence presented by the board of review.

area. The dwellings were built from 1976 to 1989. Each comparable has a basement, central air conditioning, a fireplace and a garage ranging in size from 462 to 600 square feet of building area. The comparables sold from August 2018 to June 2020 for prices ranging from \$273,000 to \$310,000 or from \$101.91 to \$124.20 per square foot of living area, including land. Based on this evidence, the appellants requested the subject's assessment be reduced to \$101,106, which would reflect a market value of \$303,348 or \$116.99 per square foot of living area, including land, when using 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 \$113,244. The subject's assessment reflects a market value of \$339,358 or \$130.87 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.

The board of review submitted a letter prepared by the Homer Township Assessor's Office arguing that the appellants' comparables #1, #2 and #4 had sale dates that occurred in 2020, less proximate to the January 1, 2020 assessment date. The assessor also submitted a grid analysis reiterating the appellants' comparables, which included additional descriptive information on the properties. The assessor reported the appellants' comparables have sites that range in size from 12,377 to 16,067 and the comparable dwellings have exterior constructions of brick and cedar siding or siding and brick.

In support of its contention of the correct assessment, the board of review submitted information on four comparable sales with the same assessment neighborhood code as the subject and within .43 of a mile from the subject property. The comparables have sites that range in size from 13,258 to 17,887 square feet of land area. The comparables are improved with 1.5-story or 2-story dwellings of brick and cedar siding exterior construction ranging in size from 2,261 to 3,283 square feet of living area. The dwellings were built from 1977 to 1988. Each comparable has a basement, central air conditioning, one fireplace and a garage ranging in size from 462 to 716 square feet of building area. The comparables sold from June 2018 to October 2019 for prices ranging from \$310,000 to \$424,500 or from \$127.85 to \$147.58 per square foot of living area, including land. The board of review also submitted a property record card for the subject and each of its comparables and a location map depicting the locations of both parties comparables in relation to the subject property.² Based on this evidence, the board of review requested confirmation of the subject's assessment.

In written rebuttal, counsel for the appellants contended that board of review comparables #1 and #3 sold too remote in time to establish market value as of January 1, 2020. Counsel also contended that board of review comparable #2 is 26% larger than the subject dwelling and a different style. Counsel agreed that board of review comparable sale #4 is an acceptable comparable. In a rebuttal grid analysis, counsel reiterated that the appellants' comparables #1, #2, #3 and #4, along with board of review comparable #4, are the best comparable sales in the record and contended the subject's assessment should be reduced.

Conclusion of Law

² The location map depicts eight assessor comparables and ten appellants comparables.

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 nine suggested comparable sales for the Board's consideration, as one sale was common to the parties. The Board has given less weight to the appellants' comparable #5 and board of review comparable #3 due to their sale dates occurring 15 or 18 months after the lien date at issue and are thus less likely to be indicative of the subject's market value as of January 1, 2020. The Board has also given less weight to board of review comparable #2 due to its larger dwelling size when compared to the subject.

The Board finds the best evidence of market value to be the appellants' comparables #1, #2, #3 and #4, along with board of review comparables #1 and #4. The Board finds these comparables sold more proximate in time to the assessment date at issue and are similar to the subject in location, dwelling size, design, age and some features. The comparables sold from December 2018 to June 2020 for prices ranging from \$273,000 to \$377,500 or from \$101.91 to \$147.58 per square foot of living area, including land. The subject's assessment reflects a market value of \$339,358 or \$130.87 per square foot of living area, including land, which falls within the range established by the best comparable sales in the record. Based on this record and after considering adjustments to the best comparables for differences when compared to the subject, the Board finds no reduction in the subject's assessment is 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.



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: April 18, 2023



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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