



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

APPELLANT: Vincent Pulio
DOCKET NO.: 20-06316.001-R-1
PARCEL NO.: 16-05-11-101-113-0000

The parties of record before the Property Tax Appeal Board are Vincent Pulio, the appellant, 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: \$15,091
IMPR.: \$104,006
TOTAL: \$119,097

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 consists of a two-story dwelling of brick and vinyl siding exterior construction with 2,348 square feet of living area.¹ The dwelling was constructed in 1999. Features of the home include a basement, central air conditioning and a 500 square foot garage. The property has an approximately 4,808 square foot site and is located in Homer Glen, Homer Township, Will County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on three comparable sales located within approximately 0.17 of a mile from the subject property. The comparables have sites that range in size from 3,001 to

¹ The board of review grid and sketch for the subject report a "bonus room" of 173 square feet which appears to be part of the 2nd floor and appears to be included in the subject's 2,348 square feet of living area.

4,965² square feet of land area and are improved with two-story dwellings of brick and siding exterior construction that range in size from 2,103 to 2,643 square feet of living area. The dwellings were built from 1996 to 1999. Each comparable has a basement, central air conditioning, one fireplace and a garage ranging in size from 478 to 495 square feet of building area. The properties sold from June 2019 to October 2020 for prices ranging from \$295,000 to \$367,500 or from \$133.39 to \$140.28 per square foot of living area, land included. Based on this evidence, the appellant requested the subject's total assessment be reduced to \$108,816 which reflects a market value of \$326,481 or \$139.05 per square foot of living area, land included, when applying 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 \$119,097. The subject's assessment reflects a market value of \$356,898 or \$152.00 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 response to the appellant's comparables, Homer Township Assessor's Office submitted a brief contending appellant comparables #1 and #2 were townhome style dwellings while the subject property is a single-family dwelling and not a townhome.

In support of its contention of the correct assessment the board of review submitted information on four comparable sales located within 0.07 of a mile from the subject property. Board of review comparable #2 is the same property as the appellant's comparable #3. The comparables have sites that range in size from 4,621 to 5,637 square feet of land area and are improved with two-story dwellings of brick and siding exterior construction that range in size from 1,946 to 2,643 square feet of living area. The homes were built from 1997 to 2000. Each comparable has a basement, central air conditioning, one fireplace and a garage ranging in size from 449 to 480 square feet of building area. Comparables #1 and #2 each have a screen porch amenity. The properties sold from October 2018 to September 2020³ for prices ranging from \$285,200 to \$367,500 or from \$133.28 to \$167.01 per square foot of living area, land included. Based on this evidence, the board of review requested the subject's assessment be confirmed.

In rebuttal, appellant's counsel critiqued the board of review's comparables contending its comparable #1 was a dated sale and that comparables #3 and #4 were not comparable properties due to 17% smaller dwelling sizes when compared to the subject. Counsel submitted a grid with both parties' comparables along with a grid containing its suggested "best comparable sales for further clarity." Counsel also expressed dissatisfaction with the Property Tax Appeal Board's decision-making process.

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

² The board of review submitted a grid analysis for the appellant's comparables which contained additional property details not submitted by the appellant.

³ The parties report different sale months for their common comparable which shall not affect the Board's decision.

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 six comparable sales for the Board's consideration, as one property was common to both parties. The Board gives less weight to the appellant's comparables #1 and #2 which reflect sales of townhome style dwellings in contrast to the subject's single-family style. The Board gives less weight to board of review comparable #1 which sold in 2018, less proximate to the January 1, 2020 assessment date than other properties in the record.

The Board finds the best evidence of market value to be appellant's comparable #3 along with board of review comparables #2, #3 and #4, including the common property, which are more similar to the subject in location, age, design, dwelling size and other features. These best comparables sold in August and September 2020 for prices ranging from \$285,200 to \$367,500 or from \$139.05 to \$167.01 per square foot of living area, including land. The subject's assessment reflects a market value of \$356,898 or \$152.00 per square foot of living area, including land, which falls within the range established by the best comparable sales in this record. After considering appropriate adjustments to the comparables for differences from the subject, the Board finds the subject's assessment is justified and a reduction in the subject's 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.



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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