



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

APPELLANT: Ashley & Kevin Kocolowski
DOCKET NO.: 21-05518.001-R-1
PARCEL NO.: 15-08-36-105-005-0000

The parties of record before the Property Tax Appeal Board are Ashley & Kevin Kocolowski, the appellants, by attorney George N. Reveliotis, of Reveliotis Law, P.C. in Park Ridge; 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: \$21,602
IMPR.: \$98,526
TOTAL: \$120,128

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 2021 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 1-story dwelling of masonry exterior construction with 2,087 square feet of living area.¹ The dwelling was constructed in 2017 and is approximately 4 years old. Features of the home include a basement, central air conditioning, and a 692 square foot garage. The property has an 11,700 square foot site and is located in New Lenox, New Lenox Township, Will County.

The appellants contend overvaluation as the basis of the appeal. In support of this argument the appellants submitted information on three comparable sales located within 0.50 of a mile from

¹ The parties differ regarding the subject's design and dwelling size. The Board finds the best evidence of design and dwelling size is found in the subject's property record card presented by the board of review, which contains a sketch with measurements and was not refuted by the appellants in written rebuttal.

the subject. The parcels range in size from 11,700 to 14,560 square feet of land area² and are improved with 2-story homes of vinyl siding and brick exterior construction ranging in size from 2,000 to 2,300 square feet of living area. The dwellings were built in 2013 or 2016. Each home has a basement, two of which have finished area, central air conditioning, and a garage ranging in size from 441 to 1,005 square feet of building area. The comparables sold in July and August 2020 for prices ranging from \$308,900 to \$365,000 or from \$153.48 to \$173.81 per square foot of living area, including land. Based on this evidence the appellants requested a reduction in the subject's assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$120,128. The subject's assessment reflects a market value of \$360,312 or \$172.65 per square foot of living area, land included, when using the 2021 three year average median level of assessment for Will County of 33.34% as determined by the Illinois Department of Revenue. In support of its contention of the correct assessment the board of review submitted information on four comparable sales, together with property record cards for both parties' comparables. The comparables are improved with 1-story homes of masonry exterior construction ranging in size from 1,541 to 2,182 square feet of living area. The dwellings were built from 2013 to 2019. Each home has a basement, central air conditioning, and a garage ranging in size from 462 to 947 square feet of building area. One home has a fireplace. Comparable #3 has an 11,700 square foot site. The comparables sold in 2018 and 2019 for prices ranging from \$335,000 to \$474,350 or from \$178.06 to \$241.03 per square foot of living area, including land.

The board of review submitted a letter from the township assessor's office contending that the appellants presented incorrect dwellings sizes for the comparables. Based on this evidence the board of review requested confirmation of the subject's assessment.

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 seven comparable sales for the Board's consideration. The Board gives less weight to the appellants' comparables which are 2-story homes compared to the subject 1-story dwelling. The Board also gives less weight to the board of review's comparables #3 and #4 which are substantially smaller homes than the subject.

The Board finds the best evidence of market value to be the board of review's comparables #1 and #2, which are more similar to the subject in dwelling size, age, location, and features. These most similar comparables sold for prices of \$340,101 and \$474,350 or for \$178.06 and \$217.39

² Additional details regarding the comparables not reported by the appellants are found in their property record cards presented by the board of review or the listing sheets presented by the appellants.

per square foot of living area, including land, respectively. The subject's assessment reflects a market value of \$360,312 or \$172.65 per square foot of living area, including land, which is bracketed by the best comparable sales in terms of total market value and below the best comparables on a price per square foot basis. Based on this evidence and after considering appropriate adjustments to the best comparables for differences when compared to the subject, the Board finds 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.



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: July 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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