



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

APPELLANT: Gary Davidson  
DOCKET NO.: 21-05554.001-R-1  
PARCEL NO.: 16-05-17-202-001-0000

The parties of record before the Property Tax Appeal Board are Gary Davidson, the appellant, by attorney Dimitrios Trivizas, of Dimitrios P. Trivizas, Ltd. in Skokie; 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:** \$71,947  
**IMPR.:** \$226,252  
**TOTAL:** \$298,199

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 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 2-story dwelling of brick and siding exterior construction with 5,682 square feet of living area. The dwelling was constructed in 1990. Features of the home include a basement, central air conditioning, two fireplaces, an inground swimming pool, and an 871 square foot garage. The property has an 83,276 square foot site and is located in Homer Glen, Homer Township, Will County.

The appellant through counsel appeared before the Property Tax Appeal Board contending overvaluation as the basis of the appeal. The appellant stated that based on the subject being located in a unique gated community and based on the subject's number of fixtures and living area, sales from outside the subject neighborhood had to be utilized. In support of this argument the appellant submitted information on four comparable sales located from 2.27 to 3.16 miles from the subject. The comparables have sites ranging in size from 20,825 to 62,503 square feet

of land area and are improved with 2-story dwellings of brick and stucco, brick and siding, or brick and stone exterior construction that range in size from 4,933 to 5,969 square feet of living area. The dwellings were built from 2001 to 2005 and have basements. Each comparable has central air conditioning, one or two fireplaces and a garage ranging in size from 902 to 1,386 square feet of building area. The comparables sold from July 2020 to May 2021 for prices ranging from \$700,000 to \$757,000 or from \$125.11 to \$146.97 per square foot of living area, including land. Based on this evidence the appellant 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 \$298,199. The subject's assessment reflects a market value of \$894,418 or \$157.41 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.

Appearing on behalf of the Will County Board of Review were John Trowbridge and as a witness, Carmen Maurella, Homer Township Assessor.

In support of its contention of the correct assessment the board of review submitted information on three comparable sales located from .23 of a mile from 2.39 miles from the subject, one of which is in the same neighborhood as the subject. The comparables have sites ranging in size from 22,961 to 70,235 square feet of land area and are improved with 2-story dwellings of brick, stone, or brick, stucco and stone exterior construction ranging in size from 5,603 to 6,409 square feet of living area. The dwellings were built from 1993 to 2007 and have basements. Each comparable has central air conditioning, two fireplaces and a garage ranging in size from 869 to 1,451 square feet of building area. Comparable #2 has an inground swimming pool. Comparable #3 has an inground swimming pool and a pool enclosure. The comparables sold from August 2020 to November 2021 for prices ranging from \$930,000 to \$1,400,000 or from \$155.25 to \$249.87 per square foot of living area, including land.

Mr. Maurella testified that he prepared the evidence and that comparable #1 is located on the same street and within the same subdivision as the subject while comparables #2 and #3 are in Evergreen subdivision. Mr. Maurella also testified that comparable #1 has lower price per square foot than the subject by approximately \$2.00 which is logical when considering economies of scale due to its larger dwelling size than the subject.

Based on this evidence, the board of review requests confirmation of the subject's assessment.

Upon questioning by the Administrative Law Judge, counsel for the appellant stated that the features of the subject property such as inground swimming pool, patio and deck were not listed due to scrivener's error. Counsel further stated that these features were also not listed for the comparables.

### **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.

The record contains seven comparable sales for the Board's consideration which have varying degrees of similarity to the subject in location, site size, age, dwelling size and features. The Board finds each comparable has a smaller site size than the subject and five comparables lack an inground swimming pool which is a feature of the subject. Nevertheless, excluding board of review comparable #2 which appears to be an outlier based on its considerably higher sale price, the Board finds the remaining comparables sold from July 2020 to May 2021 for prices ranging from \$700,000 to \$995,000 or from \$125.11 to \$155.25 per square foot of living area, including land. Despite board of review comparable #1 having a larger dwelling size, the Board finds it is the only comparable sale located in the same neighborhood as the subject and is most similar to the subject in site size and age. This comparable sold for \$995,000 or \$155.25 per square foot of living area, including land. The subject's assessment reflects an estimated market value of \$894,418 or \$157.41 per square foot of living area including land, which falls within the range established by the best comparable sales in the record and considerably below the most similar comparable in the record. After considering adjustments to the best comparable sales for differences in site size, dwelling size, age and features when compared to the subject, the Board finds the appellant failed to demonstrate by a preponderance of the evidence that a reduction in the subject's assessment is justified based on overvaluation.

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: January 16, 2024



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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

State of Illinois  
Property Tax Appeal Board  
William G. Stratton Building, Room 402  
401 South Spring Street  
Springfield, IL 62706-4001

APPELLANT

Gary Davidson, by attorney:  
Dimitrios Trivizas  
Dimitrios P. Trivizas, Ltd.  
4957 Oakton Street  
No. 217  
Skokie, IL 60077

COUNTY

Will County Board of Review  
Will County Office Building  
302 N. Chicago Street  
Joliet, IL 60432