



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

APPELLANT: Robert Kus
DOCKET NO.: 23-02269.001-R-1
PARCEL NO.: 07-01-17-403-005-000

The parties of record before the Property Tax Appeal Board are Robert Kus, the appellant; 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: \$49,845
IMPR.: \$228,442
TOTAL: \$278,287

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 2023 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 frame exterior construction with 3,995 square feet of living area. The dwelling was constructed in 2014 and is approximately 9 years old. Features of the home include a basement, central air conditioning, a fireplace, a 760 square foot garage,¹ and an inground swimming pool. The property has a 15,000 square foot site and is located in Naperville, Wheatland Township, Will County.

The appellant contends assessment inequity concerning the improvement as the basis of the appeal. In support of this argument the appellant submitted information on nine equity comparables located within the same assessment neighborhood code as the subject. The comparables are improved with 2-story homes of masonry and siding exterior construction

¹ Although the appellant reported a garage size of 717 square feet of building area, the property information submitted by the appellant includes a sketch with measurements of the subject home and depicts a 760 square foot garage.

ranging in size from 3,857 to 4,516 square feet of living area. The dwellings were built from 2015 to 2018 and range in age from 5 to 8 years old. Each home has a basement, three of which have finished area, central air conditioning, a fireplace, and a 720 square foot garage. The comparables have improvement assessments ranging from \$157,566 to \$184,664 or from \$40.85 to \$45.11 per square foot of living area.² The appellant reported sales of the comparables from January 2015 to October 2023 for prices ranging from \$520,000 to \$880,000 or from \$133.85 to \$195.10 per square foot of living area, land included.

Based on this evidence, the appellant requested a reduction in the subject's improvement assessment to \$199,155.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$278,287. The subject property has an improvement assessment of \$228,442 or \$57.18 per square foot of living area. The subject's assessment reflects a market value of \$834,944 or \$209.00 per square foot of living area, land included, when applying the statutory level of assessment of 33.33%.

In support of its contention of the correct assessment the board of review submitted information on seven equity comparables located within the same assessment neighborhood code as the subject. The comparables are improved with 2-story homes of frame exterior construction ranging in size from 3,993 to 4,037 square feet of living area. The homes were built from 2007 to 2015. Each home has a basement, central air conditioning, a fireplace, and a garage ranging in size from 737 to 863 square feet of building area. The comparables have improvement assessments ranging from \$219,451 to \$233,572 or from \$54.36 to \$57.93 per square foot of living area. The board of review reported the comparables sold from September 2021 to September 2023 for prices ranging from \$910,000 to \$950,000 or from \$225.69 to \$237.44 per square foot of living area, including land.

The board of review submitted a brief from the township assessor's office contending that the appellant's comparables were built by a non-custom home builder, differ from the subject in dwelling size, and/or lack an inground swimming pool. It was acknowledged that the comparables submitted by the board of review also each lack an inground swimming pool, but argued that these homes were built by custom home builders like the subject and are similar to the subject in features and amenities.

Based on this evidence, the board of review requested the subject's assessment be sustained.

In written rebuttal, the appellant argued the appellant's comparables #1 through #4 are only 8 square feet larger than the subject and the appellant's comparables #6 through #9 are only 3 to 138 square feet larger. The appellant contended these homes are within the subject's neighborhood, are part of the same homeowner's association as the subject with the same design and building code requirements as the subject, and were built proximate in time to the subject. The appellant argued the board of review's comparables #4, #5, #6, and #7 each have finished basement area depicted in their listing information that was not reported by the board of review

² The Board has recalculated the per square foot of improvement assessments as the appellant appears to have calculated a per square foot of total assessments.

and the board of review's comparable #2 has backyard and other upgrades dissimilar to the subject as depicted in listing information for this property.

Conclusion of Law

The taxpayer contends assessment inequity as the basis of the appeal. When unequal treatment in the assessment process is the basis of the appeal, the inequity of the assessments must be proved by clear and convincing evidence. 86 Ill.Admin.Code §1910.63(e). Proof of unequal treatment in the assessment process should consist of documentation of the assessments for the assessment year in question of not less than three comparable properties showing the similarity, proximity and lack of distinguishing characteristics of the assessment comparables to the subject property. 86 Ill.Admin.Code §1910.65(b). 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 a total of sixteen equity comparables for the Board's consideration. The Board gives less weight to the appellant's comparables #6, #7, and #8 and the board of review's comparables #2, #4, #5, #6, and #7, which are reported to have finished basement area unlike the subject. The Board also gives less weight to the appellant's comparable #5, which is less similar to the subject in dwelling size than the other comparables in this record.

The Board finds the best evidence of assessment equity to be the appellant's comparables #1 through #4 and #9 and the board of review's comparables #1 and #3, which are similar to the subject in dwelling size, age, location, and features, although none of these comparables have an inground swimming pool like the subject, suggesting upward adjustments to these comparables would be needed to make them more equivalent to the subject. These comparables have improvement assessments that range from \$157,566 to \$233,572 or from \$40.85 to \$57.93 per square foot of living area. The subject's improvement assessment of \$228,442 or \$57.18 per square foot of living area falls within the range established by the best comparables in this record. Although the subject's improvement assessment is within the higher range of the best comparables, the Board finds the subject's improvement assessment is supported after considering appropriate adjustments to the best comparables for differences from the subject, including inground swimming pool amenity.

Furthermore, three of these most similar comparables sold within one year of the January 1, 2023 assessment date, the appellant's comparable #4 and the board of review's comparables #1 and #3, which sold for prices ranging from \$781,000 to \$950,000 or from \$195.10 to \$237.44 per square foot of living area, including land. The subject's assessment reflects a market value of \$834,944 or \$209.00 per square foot of living area, including land, which falls within the range of these three recent sales of the best comparables in this record, further indicating the subject is correctly assessed.

Based on this record, the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject's improvement was inequitably assessed and 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: _____

August 20, 2024



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

Robert Kus
4620 Shumard Ln.
Naperville, IL 60564

COUNTY

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