



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

APPELLANT: Krol Katazyna
DOCKET NO.: 23-03387.001-R-1
PARCEL NO.: 16-05-01-127-009-0000

The parties of record before the Property Tax Appeal Board are Krol Katazyna, the appellant, by attorney Thomas J. Thorson, of Raila & Associates, P.C. in Chicago; and the Will County Board of Review.

Based on the facts and exhibits presented in this matter, the Property Tax Appeal Board hereby finds **A Reduction** 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: \$36,371
IMPR.: \$169,710
TOTAL: \$206,081

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 brick exterior construction with 3,969 square feet of living area. The dwelling was constructed in 1995 and is approximately 28 years old. Features of the home include a basement, central air conditioning, a fireplace, and an 803 square foot garage. The property has a 19,661 square foot site and is located in Orland Park, Homer Township, Will County.

The appellant's appeal is based both on overvaluation and assessment inequity concerning the improvement. In support of the overvaluation argument, the appellant submitted evidence disclosing the subject property was purchased on December 17, 2021 for a price of \$663,000. The appellant completed Section IV of the appeal petition disclosing the parties to the sale were not related, the property sold by owner and was advertised for sale for 6 months with the Multiple Listing Service, and the sale was not due to foreclosure or by contract for deed. In

support of the sale, the appellant presented an affidavit of the appellant asserting the appellant viewed the subject property after viewing a property next door when the subject's prior owner advised the subject property was going to be advertised for "sale by owner." The appellant also submitted an affidavit of the buyer's agent; a copy of a settlement statement indicating a realtor's commission was paid; and a copy of a closing disclosure.

The appellant also presented information on four equity comparables located within the same assessment neighborhood code as the subject. The comparables are improved with 2-story homes of brick exterior construction ranging in size from 3,737 to 4,228 square feet of living area. The dwellings range in age from 17 to 28 years old. Each home has a basement, one of which has finished area,¹ central air conditioning, one or three fireplaces, and a garage ranging in size from 743 to 861 square feet of building area.² The comparables have improvement assessments ranging from \$138,390 to \$166,705 or from \$37.03 to \$43.40 per square foot of living area. The appellant presented a listing sheet for comparable #4 describing this property as a builder's home with finished basement area that includes a home theater. This property sold in March 2022 for a price of \$627,500 or \$161.64 per square feet of living area, land included.

Based on this evidence, the appellant requested a reduction in the subject's assessment to \$206,081, which would reflect a market value of \$618,305 or \$155.78 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 \$234,519. The subject's assessment reflects a market value of \$703,627 or \$177.28 per square foot of living area, land included, when using the statutory level of assessment of 33.33%.³ The subject has an improvement assessment of \$198,148 or \$49.92 per square foot of living area.

In support of its contention of the correct assessment the board of review submitted information on four comparables located within the same assessment neighborhood code as the subject. The board of review presented a map depicting the locations of both parties comparables in relation to the subject. The comparables are improved with 2-story homes ranging in size from 3,985 to 4,152 square feet of living area. The dwellings were built from 1989 to 1996. Each home has a basement, central air conditioning, one or two fireplaces, and a garage ranging in size from 673 to 787 square feet of building area. The comparables have improvement assessments ranging from \$196,119 to \$209,551 or from \$49.21 to \$50.45 per square foot of living area. Comparable #2 has a 23,584 square foot site and sold in June 2022 for a price of \$575,000 or \$139.23 per square foot of living area, including land.

The board of review submitted a brief from the township assessor's office contending that the subject's subdivision has 68 custom homes, 59 of which are 2-story homes. It was argued the

¹ The listing sheet presented by the appellant for comparable #4 indicates this property has finished basement area.

² Additional details regarding the comparables were presented by the board of review and were not refuted by the appellant.

³ Section 1910.50(c)(1) of the Board's procedural rules provides that in all counties other than Cook, the three-year county wide assessment level as certified by the Department of Revenue will be considered. 86 Ill. Adm. Code § 1910.50(c)(1). As of the development of this Final Administrative Decision, the Department of Revenue has not published figures for tax year 2023.

subject's December 2021 sale occurred too remote in time from the assessment date to be indicative of market value as of the assessment date. It was further argued the property was not advertised for sale based on the Real Estate Transfer Declaration, which was submitted, indicating the property was not advertised for sale. Based on this evidence, the board of review requested confirmation of the subject's assessment.

Conclusion of Law

The appellant contends in part 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.Adm.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.Adm.Code §1910.65(c). The Board finds the appellant met this burden of proof and a reduction in the subject's assessment for overvaluation is warranted.

The record contains evidence of a December 2021 sale of the subject and two comparables sales presented by the parties. The Board gives less weight to the December 2021 sale of the subject due to the fact the sale did not occur proximate in time to the assessment date at issue and did not have the elements of an arm's length transaction as it was not advertised or exposed on the open market as evidence by the appellant's affidavit stating the subject was viewed before it was advertised for sale.

The Board finds the best evidence of market value to be the two sales submitted by the parties, which sold proximate in time to the assessment date and are similar to the subject in dwelling size, age, location, site size, and some features, although the appellant's comparable sale has finished basement area unlike the subject, suggesting a downward adjustment for this feature would be needed to this comparable to make it more equivalent to the subject. These comparables sold for prices of \$575,000 and \$627,500 or \$139.23 and \$161.64 per square foot of living area, including land, respectively. The subject's assessment reflects a market value of \$703,627 or \$177.28 per square foot of living area, including land, which is above the two best comparable sales in this record. Based on this record and after considering appropriate adjustments to the best comparables for differences from the subject, the Board finds the subject's assessment is not reflective of market value and a reduction in the subject's assessment commensurate with the appellant's request is justified.

The appellant also 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 no further reduction in the subject's assessment is warranted.

The record contains a total of eight equity comparables for the Board's consideration, which the Board finds are similar to the subject in dwelling size, age, location, and most features, although one home has finished basement area unlike the subject, suggesting a downward adjustment to

this comparable would be needed to make it more equivalent to the subject. These comparables have improvement assessments that range from \$138,390 to \$209,551 or from \$37.03 to \$50.45 per square foot of living area. The subject's improvement assessment as revised herein of \$_____ per square foot of living area falls within the range established by the best comparables in this record. Based on this record and after considering appropriate adjustments to the best comparables for differences from the subject, 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: _____

December 17, 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

Krol Katazyna, by attorney:
Thomas J. Thorson
Raila & Associates, P.C.
230 West Superior Street
Suite 500
Chicago, IL 60654

COUNTY

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