



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

APPELLANT: Robert Bauer
DOCKET NO.: 23-03412.001-R-1
PARCEL NO.: 16-05-09-402-037-0000

The parties of record before the Property Tax Appeal Board are Robert Bauer, 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: \$38,223
IMPR.: \$210,487
TOTAL: \$248,710

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 4,177 square feet of living area. The dwelling was constructed in 2017. Features of the home include a basement, central air conditioning, a fireplace, a 1,267 square foot garage, and an inground swimming pool. The property has a 0.46 of an acre site and is located in Homer Glen, Homer Township, Will County.

The appellant's appeal is based on overvaluation. In support of this argument the appellant submitted evidence disclosing the subject property was purchased on July 28, 2020 for a price of \$650,000. The appellant completed Section IV of the appeal petition disclosing the parties were not related, the property sold using a realtor and was advertised for sale through the Multiple Listing Service for 101 days, and the sale was not due to foreclosure or by contract for deed. In support of the sale, the appellant presented a copy of the settlement statement indicating realtors'

commissions were paid and a listing sheet for the sale. Based on this evidence, the appellant requested a reduction in the subject's assessment to reflect the purchase price.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$248,710. The subject's assessment reflects a market value of \$746,205 or \$178.65 per square foot of living area, land included, when using the statutory level of assessment of 33.33%.¹ The board of review disclosed 2023 was the first year of the general assessment cycle for the subject property and for 2023 an equalization factor of 1.0710 was applied to all non-farm properties in Homer Township.

In support of its contention of the correct assessment the board of review submitted a brief from the township assessor's office contending the subject's 2020 sale did not occur proximate in time to the assessment date. In 2021, it was asserted the subject was assessed according to its sale price, and the subject's assessment has increased by the applicable equalization factors. It was further contended an inground swimming pool was constructed in 2022.

The board of review submitted the subject's property record which indicates permits were issued in August and November 2020 for construction of inground sprinklers, an inground swimming pool, and a fence. The subject had a total assessment of \$215,011 in 2021, \$232,222 in 2022, and \$248,710 in 2023.² Based on this evidence, the board of review requested confirmation of the subject's assessment.

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 and a reduction in the subject's assessment is not warranted.

The Board finds the only evidence of market value to be the purchase of the subject property in July 2020 for a price of \$650,000. However, the record shows the subject was improved with an inground swimming pool and other improvements after this July 2020 sale, indicating this sale price is not reflective of the subject's market value with the new improvements. Based on this record, the Board finds the appellant has not shown by a preponderance of the evidence that the subject is overvalued and a reduction in the subject's assessment is not justified.

¹ 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.

² The Board note the subject's 2023 assessment appears to be the 2022 assessment with the 2023 equalization factor of 1.0710 ($232,222 \times 1.0710 = 248,710$)

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

Robert Bauer
14653 W EDINBURGH CT
HOMER GLEN, IL 60491

COUNTY

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