



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

APPELLANT: Jozef & Lottie Bukowski
DOCKET NO.: 23-03569.001-R-1
PARCEL NO.: 16-05-05-301-004-0000

The parties of record before the Property Tax Appeal Board are Jozef and Lottie Bukowski, the appellants, 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: \$32,663
IMPR.: \$159,353
TOTAL: \$192,016

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 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 is improved with a two-story dwelling of brick exterior construction that contains 3,323 square feet of living area. The dwelling was constructed in 2014 and is approximately 9 years old. Features of the home include an unfinished basement, central air conditioning, one fireplace, three bathrooms, and an attached garage with 807 square feet of building area. The property has a 43,560 square foot site located in Homer Glen, Homer Township, Will County.

The appellants contend assessment inequity as the basis of the appeal. In support of this argument the appellants submitted two sets of comparables, which will be discussed separately. The first set of comparables contains five properties improved with two-story dwellings of brick or composite exterior construction that range in size from 2,979 to 4,872 square feet of living area. The dwellings range in age from 18 to 32 years old. Each property has a basement with two described as having finished area, central air conditioning, one or two fireplaces, and a

garage ranging in size from 815 to 1,872 square feet of building area. The appellant indicated the comparables are located from approximately .3 to 1.1 miles from the subject property. These properties have sites ranging in size from 27,443 to 86,249 square feet of land area. These properties have land assessments ranging from \$20,011 to \$60,890 or from \$.51 to \$.73 per square foot of land area. These properties have improvement assessments ranging from \$124,139 to \$241,566 or from \$40.22 to \$49.58 per square foot of living area.

The second set of comparables is composed of four properties, which have been renumbered by the Board as comparables #6 through #9 for clarity purposes, that are improved with two-story dwellings with brick exterior construction that range in size from 3,143 to 3,696 square feet of living area.¹ The homes were built from 2009 to 2015. Each comparable has a basement, central air conditioning, and a garage ranging in size from 602 to 754 square feet of building area. Three comparables each have one fireplace. These properties have sites ranging in size from 10,086 to 16,873 square feet of land area and are located from approximately 1.83 to 5.02 miles from the subject property. These properties have land assessments of either \$27,883 or \$35,422 or ranging from \$1.65 to \$3.51 per square foot of land area. The comparables have improvement assessments ranging from \$141,421 to \$178,651 or from \$45.00 to \$52.78 per square foot of living area.

The appellants requested the subject's land assessment be reduced to \$22,035, the improvement assessment be reduced to \$149,580, resulting in a total revised assessment of \$171,615.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$192,016. The subject property has a land assessment of \$32,663 or \$.75 per square foot of land area and an improvement assessment of \$159,353 or \$47.95 per square foot of living area.

In support of its contention of the correct assessment the board of review submitted information on four equity comparables identified by the township assessor's office that are improved with two-story dwellings of brick, brick and limestone, or brick and cedar siding exterior construction ranging in size from 2,838 to 3,366 square feet of living area.² The homes were built from 2002 to 2005. Each comparable has a basement, central air conditioning, and an attached garage that range in size from 547 to 1,051 square feet of building area. These properties have sites ranging in size from 36,852 to 96,371 square feet of land area. The comparables are located from approximately .23 to 1.1 miles from the subject property. These properties have land assessments ranging from \$24,435 to \$33,024 or from \$.34 to \$.75 per square foot of land area and improvement assessments ranging from \$135,696 to \$171,884 or from \$47.81 to \$52.16 per square foot of land area.

The board of review also submitted a table marked as Exhibit A containing the eight parcels located in the subject's subdivision, including the subject property, that range in size from

¹ Based on the written statement provided by the appellants these comparables may have been submitted by the township assessor at the board of review level hearing.

² The board of review submitted copies of the property record cards for the subject and its comparables from which some of the descriptive information has been obtained.

43,530 to 62,525 square feet of land area with land assessments ranging from \$32,634 to \$48,874 or \$.75 per square foot of land area.

The board of review also submitted a written statement from the Homer Township Assessor's Office commenting on the comparables submitted by the appellants and the comparables the assessor's office had selected. The assessor's office also explained that Exhibit A is a spreadsheet of all the parcels in the appellants' subdivision showing them all assessed at the same assessment per square foot.

Conclusion of Law

The appellants contend 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 appellants did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

With respect to the land assessment equity argument, the Board finds the best evidence to be presented by the board of review as Exhibit A, containing all the parcels in the subject's subdivision. Each of the parcels, including the subject, has a land assessment of \$.75 per square foot of land area. This evidence demonstrates the subject parcel is being assessed equitably and a reduction in the subject's land assessment is not warranted.

With respect to the improvement assessment, the record contains thirteen comparables submitted by the parties to support their respective positions. The Board gives less weight to appellants' comparables #1 through #5 and #8 due to differences from the subject dwelling in age and/or size. The Board gives less weight to board of review comparable #4 due to differences from the subject property in dwelling size. The Board finds the best evidence of assessment equity to be appellants' comparables #6, #7 and #9 as well as board of review comparables #1, #2. and #3, which are most similar to the subject in age and dwelling size. These comparables have improvement assessments ranging from \$141,421 to \$178,651 or from \$45.00 to \$52.78 per square foot of living area. The subject's improvement assessment of \$159,353 or \$47.95 per square foot of living area falls within the range established by the best comparables in this record. Based on this record the Board finds the appellants did not demonstrate with clear and convincing evidence that the subject's improvement was inequitably assessed and a reduction in the subject's improvement 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: _____

November 19, 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

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