



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

APPELLANT: Darius Barniskis  
DOCKET NO.: 14-00233.001-R-1  
PARCEL NO.: 16-05-19-305-023-0000

The parties of record before the Property Tax Appeal Board are Darius Barniskis, 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:** \$15,247  
**IMPR.:** \$55,923  
**TOTAL:** \$71,170

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 2014 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 split-level single-family dwelling of brick and frame exterior construction with 1,496 square feet of living area. The dwelling was constructed in 1995. Features of the home include a lower level with finished area and a partial basement, central air conditioning, a fireplace and a 470 square foot garage. The property has a 9,108 square foot site and is located in Lockport, Homer Township, Will County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant provided three comparable sales in the Section V grid analysis of the appeal petition and submitted information in a Market Analysis with data on five comparable sales, three of which were set forth in Section V of the appeal petition. The comparables were a two-story, two, 1.5-story and two, split-level dwellings. The properties sold between January 2010 and June 2013 for prices ranging from \$145,800 to \$215,000.

Based on this evidence, the appellant requested a total assessment of \$60,531 which would reflect a market value of \$181,593.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$71,170. The subject's assessment reflects a market value of \$214,174, land included, when using the 2014 three year average median level of assessment for Will County of 33.23% as determined by the Illinois Department of Revenue.

In response to the appeal, the board of review submitted a letter and data prepared by the Homer Township Assessor's Office. The assessor noted that appellant's comparable #5 sold as a "fulfillment of installment contract" which was entered into in 2012 and completed in March 2013. Appellant's comparables #2 and #3 were noted to not be within Homer Township; "this office can not defend assessments from another township." The Property Tax Appeal Board notes that the Will County Board of Review is charged with "defending" its final assessment decision, not the township assessor.

In support of its contention of the correct assessment the board of review through the township assessor submitted information on three comparable sales.<sup>1</sup> The comparables consist of split-level dwellings of frame or brick exterior construction that were built between 1995 and 1999. The properties sold between April 2013 and August 2013 for prices ranging from \$200,000 to \$225,000, including land.

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 parties submitted a total of eight comparable sales of varying degrees of similarity to the subject to support their respective positions before the Property Tax Appeal Board. The Board also finds no merit in the contention that some of the appellant's comparables were located outside of Homer Township. The assessor did not affirmatively present evidence that location would be a distinguishing characteristic for comparison purposes of recent sales of otherwise similar properties.

The Board has given reduced weight to appellant's comparables #2, #3 and #4 as these sales occurred in 2010 and 2011, dates more remote in time to the valuation date at issue of January 1, 2014 and thus less likely to be indicative of the subject's estimated market value as of the assessment date.

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<sup>1</sup> While the assessor's letter referred to four sales, the grid analysis comparable #1 is actually the subject property.

The Board finds the best evidence of market value to be appellant's comparables #1 and #5 along with the board of review comparables. Appellant's comparables #1 and #5 differ from the subject in various design features and/or foundation issues, but provide some support for the subject's estimated market value as reflected by its assessment. The most similar comparables presented by the board of review sold between April 2013 and August 2013 for prices ranging from \$200,000 to \$225,000, including land. The subject's assessment reflects a market value of \$214,174, land included, which is within the range established by the best comparable sales in this record. Based on this evidence the Board finds 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.



Chairman



Member



Member

Member



Acting 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: September 23, 2016



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 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 the subsequent year 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.

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.