



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

APPELLANT: Vytautas Balkus
DOCKET NO.: 15-00380.001-R-1
PARCEL NO.: 16-05-13-276-011-0000

The parties of record before the Property Tax Appeal Board are Vytautas Balkus, 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: \$29,041
IMPR.: \$90,282
TOTAL: \$119,323

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 2015 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 one-story dwelling of brick construction with 2,526 square feet of living area. The dwelling was constructed in 1999. Features of the home include a 1,780 square foot unfinished basement, central air conditioning, a fireplace and a 747 square foot garage. The property has a 12,553 square foot site and is located in Homer Glen, Homer Township, Will County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on four comparable sales set forth in Section V of the Residential Appeal petition. Also attached to the petition was a Market Analysis with the same four comparable properties. Between the two sets of evidence, the comparables were described as a 1.5-story and three, two-story homes of brick or brick and frame construction. Each of the homes was described as being "16-20 years old." The homes range in size from 2,652 to 3,209 square feet of living area with basements, central air conditioning and three of the comparables

have one or two fireplaces. But for one of the comparables, no data on garages was provided. The comparables sold between July 2012 and December 2013 for prices ranging from \$260,000 to \$325,819 or from \$85.99 to \$107.47 per square foot of living area, including land.

Based on this evidence, the appellant requested a total reduced assessment of \$108,687 which would reflect a market value of approximately \$326,061 or \$129.08 per square foot of living area, including land.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$119,323. The subject's assessment reflects a market value of \$358,866 or \$142.07 per square foot of living area, land included, when using the 2015 three year average median level of assessment for Will County of 33.25% as determined by the Illinois Department of Revenue.

In response to the appeal, the board of review submitted a memorandum and data gathered by the Homer Township Assessor's Office. As to the comparables presented by the appellant, the assessor noted that none were similar to the subject dwelling's one-story design. However, the assessor also acknowledged that "no 1 story homes sold in the appellant's subdivision within the last 3 years."

In support of its contention of the correct assessment the board of review through the township assessor submitted information on four comparable sales located in "surrounding neighborhoods" with a map depicting the locations of both parties' comparables. The comparables are one-story brick dwellings that were built between 1978 and 2004. The homes range in size from 2,179 to 2,744 square feet of living area and feature unfinished basements, central air conditioning, a fireplace and garages ranging in size from 558 to 729 square feet of building area. Comparable #4 also has an in-ground pool. The comparables sold between August 2013 and July 2015 for prices ranging from \$345,000 to \$420,000 or from \$145.88 to \$174.39 per square foot of living area, including land.

Based on this evidence and argument, the board of review requested confirmation of the subject's estimated market value as reflected by its 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 to support their respective positions before the Property Tax Appeal Board. The Board has given reduced weight to each of the appellant's comparables due to the dates of sale being remote in time to the valuation date at issue of January 1, 2015 and also because each of the comparables is either a 1.5-story or 2-story dwelling as compared to the subject's one-story design. Additionally, the Board has given

reduced weight to board of review comparable #1 due to its date of sale being remote in time to the valuation date and to comparable #2 being significantly older than the subject dwelling based on its date of construction of 1978.

The Board finds the best evidence of market value to be board of review comparable sales #3 and #4. These most similar comparables sold in June 2014 and April 2015 for prices of \$375,000 and \$420,000 or for \$149.70 and \$153.06 per square foot of living area, including land. The subject's assessment reflects a market value of \$358,866 or \$142.07 per square foot of living area, including land, which is below the best comparable sales in this record both in terms of overall value and on a per-square-foot basis. After considering adjustments to the comparables based on age, size, basement size and/or other feature differences, the Board finds that 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(b) of the rules of the Property Tax Appeal Board (86 Ill.Admin.Code §1910.50(b)) 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: March 20, 2018



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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