



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

APPELLANT: Edvinas Gaidomavicius
DOCKET NO.: 16-00477.001-R-1
PARCEL NO.: 11-04-13-413-038-0000

The parties of record before the Property Tax Appeal Board are Edvinas Gaidomavicius, 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: \$13,400
IMPR.: \$50,007
TOTAL: \$63,407

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 2016 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 one half of a two-story duplex of brick and frame exterior construction with 1,512 square feet of living area.¹ The dwelling was constructed in 1995. Features of the home include a basement with finished area, central air conditioning, a fireplace and a 420 square foot garage. The property is located in Lockport, Lockport Township, Will County.

The appellant contends overvaluation as the basis of the appeal. The appellant did not provide complete description of the subject property and partially completed Section V – Comparable Sales/Assessment Grid Analysis. In support of the overvaluation argument, the appellant submitted limited information on six comparable sales, with comparables numbered 1 and 3 reflecting two sales of the same property. Two of the comparables are reported to be located in

¹ The appellant's grid analysis was void of some pertinent descriptive data, which was drawn from the evidence provided by the board of review.

the same subdivision as the subject. The appellant provided a map depicting the proximity of the comparables in relation to the subject. The comparables consist of two-story townhomes or one half of a duplex of brick and frame exterior construction ranging in size from 1,500 to 2,200 square feet of living area. The dwellings range in age from 11-15 years or from 16-20 years old. Four of the comparables have basements with finished area and central air conditioning. One of the comparables has a fireplace. The appellant did not disclose features of the remaining two comparables. The appellant did not disclose any garage sizes. The comparables sold from April 2013 to January 2015 for prices ranging from \$130,000 to \$187,000 or from \$66.36 to \$123.33 per square foot of living area, including land. Based on this evidence, the appellant requested a reduction in the subject's assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$63,407. The subject's assessment reflects a market value of \$190,640 or \$126.08 per square foot of living area, land included, when using the 2016 three-year average median level of assessment for Will County of 33.26% as determined by the Illinois Department of Revenue.

The board of review submitted a memorandum from the Lockport Township Assessor's Office along with additional data. The assessor asserted two of the appellant's comparable sales shown as #3 and #4 in Section V of the appeal were in lieu of foreclosure.

In support of its contention of the correct assessment the board of review submitted information on four comparable sales located in the same subdivision as the subject property. The comparables consist of one half of a two-story duplex of brick and frame exterior construction ranging in size from 1,587 to 1,852 square feet of living area. The dwellings were constructed in 1995 or 1998. Each comparable has a basement and central air conditioning. Two of the comparables have a fireplace and each comparable has a garage ranging in size from 380 to 420 square feet of building area. The comparables sold from September 2015 to May 2016 for prices ranging from \$192,500 to \$219,900 or from \$113.66 to \$138.56 per square foot of living area, 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 no reduction in the subject's assessment is warranted.

The parties submitted ten suggested comparable sales for the Board's consideration with one property having two reported sales. The Board gave less weight to the comparables submitted by the appellant since the appellant provided limited specifics regarding the comparables locations, foundation type and features such as central air conditioning, fireplaces and garages for a comparative analysis, which detracts from the weight of the evidence. Additionally, the

appellant's comparable sales #1 through #5 are dated and less likely to reflect the subject's market value as of January 1, 2016.

The Board finds the best evidence of market value to be the comparables submitted by the board of review. These four comparables sold more proximate in time to the January 1, 2016 assessment date. The comparables are most similar to the subject in size, design, age and features. These comparables sold from September 2015 to May 2016 for prices ranging from \$192,500 to \$219,900 or from \$113.66 to \$138.56 per square foot of living area, including land. The subject's assessment reflects a market value of \$190,640 or \$126.08 per square foot of living area, including land, which is slightly below the overall price range but within the range on a square foot basis of the best comparable sales in this record. After considering adjustments to the comparables for differences when compared to the subject, the Board finds the subject's estimated market value as reflected by its assessment is supported. Therefore, no reduction in the subject's assessment is warranted.

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



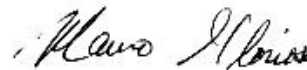
Member

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: May 21, 2019



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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