



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

APPELLANT: Audrone Sulskyte  
DOCKET NO.: 17-01407.001-R-1  
PARCEL NO.: 16-05-02-105-020-0000

The parties of record before the Property Tax Appeal Board are Audrone Sulskyte, the appellant, by Jessica Hill-Magiera, Attorney at Law in Lake Zurich; 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:** \$21,961  
**IMPR.:** \$114,234  
**TOTAL:** \$136,195

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 2017 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 two-story dwelling of brick and aluminum siding exterior construction containing 3,825-square feet of living area. The dwelling was constructed in 1979 and features a full, unfinished basement, central air conditioning, a fireplace and a 512 square foot garage. The subject also features an in-ground swimming pool. The property has a 21,549 square foot 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 limited information on five comparable sales.<sup>1</sup> The properties are improved with two-story dwellings of mixed exterior construction situated on sites ranging in size from 12,237 to 23,637 square feet of land area. The dwellings were built from 1972 to 1988 and range in size

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<sup>1</sup> Some details about the appellant's comparables have been supplemented by a grid analysis submitted by the board of review.

from 3,325 to 4,567 square feet of living area. The comparables each have a full or partial, unfinished basement, central air-conditioning, one or two fireplaces, and a garage ranging in size from 532 to 983 square feet of building area. Comparable #3 features an in-ground swimming pool. The properties sold from March 2016 to April 2017 for prices ranging from \$230,000 to \$369,000 or from \$69.17 to \$102.19 per square foot of living area, land included. Based on this evidence the appellant requested that the total assessment of the subject property be reduced.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$136,195. The subject's assessment reflects a market value of \$408,749 or \$106.86 per square foot of living area, land included, when using the 2017 three-year average median level of assessment for Will County of 33.32% as determined by the Illinois Department of Revenue.

In support of its contention of the correct assessment, the board of review submitted a grid analysis containing five comparable sales along with a grid analysis of appellant's five comparables. The board of review comparables are located within .35 miles from the subject and are all located in the same neighborhood as the subject property. The properties are improved with two-story dwellings of brick or mixed exterior construction situated on sites ranging in size from 14,756 to 17,126 square feet of land area. The dwellings were built from 1987 to 2002 and range in size from 3,422 to 3,944 square feet of living area. The comparables each have a full unfinished basement, central air-conditioning, one or two fireplaces, and a garage ranging in size from 697 to 992 square feet of building area. Comparable #4 also has an in-ground swimming pool. The properties sold from April 2016 to December 2017 for prices ranging from \$395,000 to \$505,000 or from \$103.68 to \$145.83 per square foot of living area, land included.

The board of review submitted a brief stating that appellant's comparable #2 was an estate sale and so should not be considered. The board of review also included a copy of the listing sheet showing that the house was listed in As-Is condition for \$309,000 and sold for \$230,000 after 95 days on the market.

Based on the foregoing evidence and argument, the board of review requested confirmation of the subject's assessment.

The appellant's counsel submitted rebuttal comments arguing that board of review comparables #1, #2 and #5 were not acceptable comparables as they are 11 to 23 years newer construction than the subject.

### **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 ten comparable sales to support their respective positions before the Property Tax Appeal Board. The Board gave less weight to appellant's comparables #2 and #4 as comparable #2 was sold in As-Is condition indicating that it may have been in need of repair and/or updating, and comparable #4 is a larger dwelling with a larger garage in comparison to the subject. The board also gave less weight to board of review comparables #1 and #5 which are newer dwellings of all brick exterior finish, superior to the subject.

The Board finds the best evidence of market value in the record to be appellant's comparables #1, #3 and #5 and board of review comparables #2, #3 and #4. These comparables were similar to the subject in location, design, size, and most features. They sold from March 2016 to April 2017 for prices ranging from \$270,000 to \$435,000 or from \$77.01 to \$110.29 per square foot of living area, including land. The subject's assessment reflects an estimated market value of \$408,749 or \$106.86 per square foot of living area, including land, which falls within the range established by the best comparable sales in this record. After considering adjustments to the comparables for differences when compared to the subject, the Board finds no reduction in the subject's assessment is 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.



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Chairman



\_\_\_\_\_  
Member

\_\_\_\_\_  
Member



\_\_\_\_\_  
Member



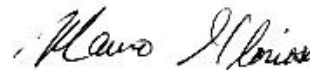
\_\_\_\_\_  
Member

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: April 21, 2020



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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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