



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

APPELLANT: Brian & Vicky Skuja
DOCKET NO.: 18-02925.001-R-1
PARCEL NO.: 06-03-17-406-040-0000

The parties of record before the Property Tax Appeal Board are Brian & Vicky Skuja, 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 *a reduction* 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: \$18,793
IMPR.: \$99,707
TOTAL: \$118,500

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 2018 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 part two-story and part one-story dwelling of frame and brick construction with 3,095 square feet of living area. The dwelling was constructed in 2016. Features of the home include a full unfinished basement, central air conditioning, a fireplace and a three-car garage. The property has a 22,800 square foot site and is located in Plainfield, Plainfield Township, Will County.

The appellants contend overvaluation as the basis of the appeal. In support of this argument the appellants submitted information on three comparable sales that were located within "3 to 4 blocks" from the subject. The comparables were described as two-story dwellings with vinyl and brick exterior construction ranging in size from 3,000 to 3,128 square feet of living area. The dwellings were built from 2007 to 2016 and had other features with varying degrees of similarity to the subject. The comparables sold from July 2016 to October 2018 for prices

ranging from \$335,000 to \$353,000 or from \$107.09 to \$115.00 per square foot of living area, including land.¹

Based on this evidence the appellants 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 \$142,593. The subject's assessment reflects a market value of \$428,079 or \$138.31 per square foot of living area, land included, when using the 2018 three-year average median level of assessment for Will County of 33.31% as determined by the Illinois Department of Revenue.

In support of its contention of the correct assessment the board of review submitted information on two comparable sales that were located "Less than Mile" from the subject. The comparables consists of part two-story and part one-story dwellings of frame construction with either 2,802 or 3,144 square feet of living area. The dwellings were constructed in 2010 or 2016 and had other features with varying degrees of similarity to the subject. The comparables sold in January and February 2016 for prices of \$430,000 and \$497,500 or \$153.46 and \$158.24 per square foot of living area including land, respectively. The board of review's evidence included a letter from the Plainfield Township Assessor's Office critiquing the appellants' evidence.

The board of review also submitted a grid analysis of the appellants' comparables reporting dwelling sizes of 3,054, 3,092 and 3,057 square feet of living area, respectively, which matched the dwelling sizes contained on their Property Record Cards (PRC's). Using these sizes, their prices ranged from \$109.58 to \$115.75 per square foot of living area including land, respectively.

Based on this evidence the board of review requested that the subject's assessment be confirmed.

Conclusion of Law

The appellants contend 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 appellants met this burden of proof and a reduction in the subject's assessment is warranted.

The Board parties submitted a total of five comparable sales for the Board's consideration. The Board gave less weight to the appellants' comparable #2 and the board of review's comparables due to their sale dates occurring greater than 17 months prior to the January 1, 2018 assessment date at issue. The Board finds the appellants' remaining comparable sales where most similar to the subject in location, style, size and features. These sales also occurred proximate in time to the January 1, 2018 assessment date at issue. The best comparable sales occurred in August 2017 and October 2018 for prices of \$353,500 and \$335,000 or \$115.75 and \$109.58 per square foot of living area including land, respectively, when using the dwelling size as reported on their PRC's. The subject's assessment reflects a market value of \$428,079 or \$138.31 per square foot

¹ Some of the appellants' information was obtained from Multiple Listing Service (MLS) sale documents.

of living area, including land, which is above 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 commensurate with the appellants' request 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.



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: February 16, 2021



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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