



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

APPELLANT: Audrone Sulskyte
DOCKET NO.: 18-02968.001-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: \$22,593
IMPR.: \$117,524
TOTAL: \$140,117

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 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 two-story dwelling of brick and aluminum siding exterior construction with 3,825 square feet of living area. The dwelling was constructed in 1979. Features of the home include an unfinished basement, central air conditioning, a fireplace, a 512 square foot garage and an inground swimming pool. The property has a 21,549 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 five comparable sales located within .42 of a mile from the subject property.¹ The comparables have sites ranging in size from 14,983 to 23,637 square feet of land area. The comparables are improved with two-story dwellings of mixed exterior construction ranging in size from 3,095 to 4,277 square feet of living area. Each comparable

¹ The descriptive information for the appellant's comparables was derived from the appellant's and the board of review submissions.

features an unfinished basement, central air conditioning, one or two fireplaces and a garage ranging in size from 511 to 806 square feet of building area. The comparables sold from April 2017 to August 2018 for prices ranging from \$230,000 to \$400,000 or from \$69.17 to \$106.35 per square foot of living area, land included. Based on this evidence, the appellant requested the subject's assessment be reduced to \$98,981 reflecting a market value of approximately \$296,973 or \$77.64 per square foot of living area including land, when using the statutory level of assessment of 33.33%.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$140,117. The subject's assessment reflects a market value of \$420,645 or \$109.97 per square foot of living area, land included, when using the 2018 three-year average median level of assessment for Lake 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 a letter, property record cards and a grid analysis of the subject and four comparable sales. The evidence was prepared by the Homer Township Assessor. The comparables are located within .35 of a mile from the subject property. The comparables have sites that range in size from 12,798 to 17,126 square feet of land area. The comparables are improved with two-story dwellings of mixed exterior construction ranging in size from 3,019 to 3,944 square feet of living area. Each comparable features an unfinished basement, central air conditioning, a fireplace and a garage that ranges in size from 697 to 930 per square foot of building area. Comparable #1 has an inground swimming pool. The comparables sold from February 2017 to September 2018 for prices ranging from \$395,000 to \$505,000 or from \$110.29 to \$152.37 per square foot of living area, land included. Also submitted by the board of review was a map depicting the location of the comparables submitted by both parties relative to the subject's location. Based on this evidence, the board of review requested no change in the subject's assessment.

In written rebuttal, counsel for the appellant critiqued the comparables submitted by the board of review. Counsel argued that board of review comparables #2, #3 and #4 differ from the subject in dwelling size or age. In a rebuttal grid analysis, counsel reiterated that the appellant's comparables #1, #2, #3 and #4, along with board of review comparable #1 are the best comparable sales in the record and contended the subject's assessment should be reduced.

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 record contains nine suggested comparable sales for the Board's consideration. The Board gave less weight to the appellant's comparables #3 and #5, along with board of review comparables #2, #3 and #4 which differ from the subject in dwelling size and/or age.

The Board finds the best evidence of market value to be the four remaining sales in the record. These comparables are relatively similar to the subject in location, dwelling size, design and age but have varying degrees of similarity in features. Most weight was given to board of review comparable #1, as it is the only comparable in the record that has an inground swimming pool like the subject. The comparables sold from February 2017 to August 2018 for prices ranging from \$320,000 to \$435,000 or from \$74.82 to \$110.29 per square foot of living area, including land. The subject's assessment reflects a market value of \$420,645 or \$109.97 per square foot of living area, land included, which is within the range established by the best comparable sales in this record. After considering adjustments to the comparable sales for differences when compared to the subject, the Board finds no reduction in the subject's estimated market value as reflected by its 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.



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: January 19, 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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