



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

APPELLANT: Vytautas Sypalis  
DOCKET NO.: 19-00615.001-R-1  
PARCEL NO.: 16-05-12-204-020-0000

The parties of record before the Property Tax Appeal Board are Vytautas Sypalis, 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:** \$15,899  
**IMPR.:** \$87,448  
**TOTAL:** \$103,347

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 2019 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 siding exterior construction with 2,366 square feet of living area. The dwelling was constructed in 1986. Features of the home include an unfinished basement, central air conditioning, a fireplace and a 474 square foot garage.<sup>1</sup> The property has a 13,226 square foot site and is located in Homer Glen, Homer Township, Will County.

The appellant contends overvaluation and assessment inequity as the bases of the appeal. The subject's land assessment was not challenged. The appellant submitted information on three comparable sales and eight comparables for the inequity argument.

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<sup>1</sup> Appellant's attorney provided limited information regarding the features of the subject property. Additional descriptive details about the subject were submitted by the board of review.

The three comparables submitted in support of the overvaluation argument are located within 0.20 of a mile from the subject property. The comparables have sites that range in size from 10,240 to 21,163 square feet of land area that are improved with two-story dwellings of brick and siding exterior construction that range in size from 2,366 to 2,559 square feet of living area. The homes were built from 1984 to 1987. Each comparable has an unfinished basement, central air conditioning, one fireplace and a garage with either 465 or 474 square feet of building area.<sup>2</sup> The comparables sold from August 2018 to October 2019 for prices ranging from \$274,000 to \$315,000 or from \$115.81 to \$125.80 per square foot of living area, land included.

In support of the assessment inequity claim, the appellant submitted eight equity comparables located in the same neighborhood code as the subject. The comparables are improved with two-story dwellings of brick and siding exterior construction that each have 2,366 square feet of living area. The homes were built from 1983 to 1987. Each comparable has an unfinished basement, central air conditioning, one fireplace and garage with 474 square feet of building area.<sup>2</sup> The comparables have improvement assessments ranging from \$79,676 to \$80,207 or from \$33.68 to \$33.90 per square foot of living area.

Based on this evidence, the appellant requested that the subject's total assessment be reduced to \$93,373. The requested assessment would reflect a total market value of \$279,811 or \$118.26 per square foot of living area, land included, when using the 2019 three year average median level of assessment for Will County of 33.37% as determined by the Illinois Department of Revenue. The request would lower the subject's improvement assessment to \$77,474 or \$32.74 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$103,347. The subject's assessment reflects a market value of \$309,700 or \$130.90 per square foot of living area, land included, when using the 2019 three year average median level of assessment for Will County of 33.37% as determined by the Illinois Department of Revenue. The subject property has an improvement assessment of \$87,448 or \$36.96 per square foot of living area.

In response to the appeal, the board of review submitted comments critiquing the comparables submitted by the appellant. The board of review argued that comparable sales occurring in 2019 should be given less weight and noted that none of the appellant's comparables include an inground swimming pool similar to the subject.

In support of its contention of the correct assessment on market value grounds, the board of review submitted information on four comparable sales located within 0.51 of a mile from the subject property. Board of review comparable #4 is the same property as the appellant's comparable #2. The comparables have sites that range in size from 10,892 to 19,774 square feet of land area and are improved with two-story dwellings of brick and siding exterior construction that range in size from 2,364 to 2,606 square feet of living area. The homes were built from 1978 to 1985. Each comparable has an unfinished basement, central air conditioning, one

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<sup>2</sup> Appellant's attorney provided limited information regarding the features of the sale and equity comparables. Additional descriptive details about the appellant's sale and equity comparables were submitted by the board of review.

fireplace and a garage ranging in size from 455 to 678 square feet of building area. The comparables sold from June to November 2018 for prices ranging from \$315,000 to \$370,000 or from \$125.80 to \$155.01 per square foot of living area, land included.

The board of review submitted four equity comparables in support of the inequity argument. The comparables are located in different neighborhood codes than the subject and within 0.64 of a mile from the subject property. The comparables are improved with two-story dwellings of brick and siding exterior construction that range in size from 2,369 to 2,471 square feet of living area. The homes were built from 1976 to 1986. Each comparable has an unfinished basement, central air conditioning, one fireplace, an inground swimming pool and a garage ranging in size from 455 to 670 square feet of building area. The comparables have improvement assessments that range from \$87,827 to \$93,998 or from \$36.03 to \$39.04 per square foot of living area.

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

In rebuttal, counsel for the appellant argued that board of review comparables located outside the subject's neighborhood code should be given less weight, if any. Counsel argued that basements, garages, outdoor amenities and other detached structures should not be considered in determining uniformity, as these features are excluded from a property's above grade living area (AGLA). The appellant provided grids with suggested best comparables for overvaluation and equity and asserted these "best" comparables support a reduction in the subject's assessment.

### **Conclusion of Law**

The appellant contends in part that 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.

On market value grounds, the record contains six comparable sales for the Board's consideration, as one comparable is common to both parties. The Board gave less weight to the appellant's comparable #3 and board of review comparable #2 due to dissimilar site sizes when compared to the subject.

The Board finds the best evidence of market value to be appellant's comparables #1 and #2/board of review comparable #4 along with board of review comparables #1 and #3 which are similar to the subject in location, age, design, site size, dwelling size and most features. Each of these comparables differ from the subject in their lack of an inground swimming pool which the subject property includes, suggesting an upward adjustment to the comparables to make them more equivalent to the subject. These most similar comparables sold from June 2018 to October 2019 for prices ranging from \$274,000 to \$370,000 or from \$115.81 to \$155.01 per square foot of living area, including land. The subject's assessment reflects a market value of \$309,700 or \$130.90 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 with the subject, the Board finds a reduction in the subject's assessment on market value grounds is not justified.

The taxpayer also contends assessment inequity as an alternate basis of the appeal. When unequal treatment in the assessment process is the basis of the appeal, the inequity of the assessments must be proved by clear and convincing evidence. 86 Ill.Admin.Code §1910.63(e). Proof of unequal treatment in the assessment process should consist of documentation of the assessments for the assessment year in question of not less than three comparable properties showing the similarity, proximity and lack of distinguishing characteristics of the assessment comparables to the subject property. 86 Ill.Admin.Code §1910.65(b). The Board finds the appellant did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

As an initial matter, the Board finds the appellant's counsel's argument, that the subject's inground swimming pool is not included in the above grade living area and therefore should not be considered in determining uniformity, to be without merit. The Board finds that all improvements and their respective assessments are to be considered in order to determine the degree of comparability and possible adjustments needed to the properties to make them more equivalent to the subject property.

The parties submitted 12 equity comparables for the Board's consideration. The Board gave less weight to the board of review's comparables as these properties were located outside of the subject's neighborhood code.

The Board finds the best evidence of assessment equity to be the appellant's eight comparables which are similar to the subject in location, age, and design and identical to the subject in dwelling size, basement area and garage size. None of these comparables have an inground swimming pool similar to the subject, suggesting an upward adjustment to make them more equivalent to the subject. These comparables have improvement assessments that range from \$79,676 to \$80,207 or from \$33.68 to \$33.90 per square foot of living area. The subject has an improvement assessment of \$87,448 or \$36.96 per square foot of living area which falls above the range established by the equity comparables, which appears to be justified given the subject's superior inground swimming pool feature. After considering adjustments to the comparables for differences with the subject, the Board finds the subject's improvement assessment is equitably assessed. Based on this record, the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject's improvement was inequitably assessed and 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



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Member

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Member



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Member



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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



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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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