



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

APPELLANT: Tomas Gintila  
DOCKET NO.: 20-05826.001-R-1  
PARCEL NO.: 16-05-25-202-010-0000

The parties of record before the Property Tax Appeal Board are Tomas Gintila, the appellant, by attorney Joanne Elliott, of Elliott & Associates, P.C. in Des Plaines; 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:** \$30,990  
**IMPR.:** \$112,662  
**TOTAL:** \$143,652

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 2020 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 2-story dwelling of brick and frame exterior construction with 3,278 square feet of living area. The dwelling was constructed in 1991. Features of the home include a basement with finished area, central air conditioning, two fireplaces and a 619 square foot two-car garage. The property has a 22,677 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 an appraisal with an estimated market value of \$431,000 as of January 19, 2020. The appraisal report was prepared by Peter Petrovich, a Certified Residential Real Estate Appraiser. The property rights appraised were fee simple and the appraisal was prepared for potential tax protest purposes. In estimating the market value of the subject property, the appraiser developed the sales comparison approach to value.

Under the sales comparison approach to value the appraiser used four comparables located from .13 of a mile to 1.03 miles from the subject property. The comparables are described as Colonial or Cape Code style dwellings ranging in size from 2,795 to 3,428 square feet of living area that were 18 to 29 years old. Each comparable has a basement with finished area, central air conditioning, one or four fireplaces and a two-car or three-car garage. The comparables have sites ranging in size from 16,403 to 20,823 square feet of land area. The comparables sold from January to December 2019 for prices ranging from \$425,000 to \$460,000 or from \$134.18 to \$155.64 per square foot of living area, including land. The appraiser applied adjustments to comparables #3 and #4 for sale concessions and to all comparables for differences from the subject in age, condition, basement finish, and other features. The comparables had adjusted prices ranging from \$430,400 to \$431,500. Based on these adjusted prices, the appraiser estimated the subject had a market value of \$431,000 as of January 1, 2020.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$180,438. The subject's assessment reflects a market value of \$540,719 or \$164.95 per square foot of living area, land included, when applying the 2020 three-year average median level of assessment for Will County of 33.37% as determined by the Illinois Department of Revenue.

In response to the appeal, the board of review submitted a memorandum critiquing the appellant's appraisal and a grid analysis of the appellant's appraisal comparables that were prepared by the Homer Township Assessor. The assessor noted comparable #2 sold in December 2018 not January 2019 and the square footage is 3,383 not 3,204 (See Exhibit A). Appellant's comparable #4 is a 1-story home and should be given less weight.

In support of its contention of the correct assessment the board of review submitted information prepared by the township assessor on four comparable sales where comparable #4 is the same as appellant's appraisal comparable #1. The comparables are located within .42 of a mile from the subject property. The comparables have sites ranging in size from 20,219 to 68,471 square feet of land area and are improved with 1.5-story or 2-story dwellings of stucco and brick, brick and stone, brick and siding, or brick and cedar siding exterior construction ranging in size from 2,977 to 4,082 square feet of living area. The dwellings were constructed from 1996 to 2003. Each comparable has an unfinished basement, central air conditioning, one or two fireplaces and a garage ranging in size from 742 to 899 square feet of living area. The comparables sold from November 2018 to December 2019 for prices ranging from \$425,000 to \$645,000 or from \$140.86 to \$171.27 per square foot of living area, land included. Based on this evidence, the board of review requested that the assessment be confirmed.

### **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 met this burden of proof and a reduction in the subject's assessment is warranted.

The Board finds the best evidence of market value to be the appraisal submitted by the appellant. The appraiser developed the sales comparison approach to value using four comparable sales with varying degrees of similarity to the subject property. The appraiser adjusted the comparables for differences from the subject property, which appeared reasonable, and arrived at an estimated market value of \$431,000. The subject's assessment reflects a market value of \$540,719, which is greater than the appraised value. The Board gives less weight to the board of review's evidence which consisted of four unadjusted comparable sales, one of which was utilized in the appellant's appraisal and adjusted for differences. Comparables #1 and #2 also have significantly larger dwelling and/or site sizes when compared to the subject. In addition, comparable #2 sold in November 2018 which is less proximate in time to the January 1, 2020 assessment date than comparables utilized in the appellant's appraisal. Lastly, board of review comparables #3 and #4/appraisal comparable #1 sold for prices of \$465,000 and \$425,000 which are less than the subject's market value as reflected by its assessment, thus, indicating the subject is overvalued.

Based on this record, the Board finds a reduction in the subject's assessment commensurate to the appellant's request 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: \_\_\_\_\_

April 18, 2023



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

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