



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

APPELLANT: Tony Valevicius  
DOCKET NO.: 20-05829.001-R-1  
PARCEL NO.: 12-02-03-401-013-0000

The parties of record before the Property Tax Appeal Board are Tony Valevicius, 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 **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:** \$15,830  
**IMPR.:** \$55,875  
**TOTAL:** \$71,705

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 “Claridge Model” tri-level dwelling<sup>1</sup> of frame exterior construction with 1,915 square feet of living area. The dwelling was constructed in 1971 and is approximately 29 years old. Features of the home include a part crawl space and part concrete slab foundation, central air conditioning and a 446 square foot garage. The property has an approximately 8,584 square foot site and is located in Bolingbrook, DuPage Township, Will County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted an appraisal report prepared by Olga Petrauskiene, a Certified Residential Real Estate Appraiser. The property rights appraised were fee simple and the intended use of the

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<sup>1</sup> The parties differ as to the design and size of the subject dwelling. The Board finds the best description of the subject dwelling was presented by the board of review, which was not refuted by the appellant.

appraisal is to estimate the subject's fair market value for pre-foreclosure. The appraiser described the subject as a two-story tradition home and indicated that the kitchen was not updated but the bathrooms were updated with an unknown timeframe as depicted in the photograph addendum of the report.

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 utilized three comparable sales and one active listing. The comparables are located from .07 to .95 of a mile from the subject property. The comparables have sites that range in size from 10,560 to 12,417 square feet of land area. The comparables are described as a one-story raised ranch and three, traditional two-story dwellings<sup>2</sup> ranging in size from 1,915 to 2,055 square feet of living area and are approximately 43 to 49 years old. Each dwelling has central air conditioning and a two-car garage. Three comparables each have a fireplace. Comparables #1 through #3 were reported to have sold from March 2019 to January 2020 for prices ranging from \$181,000 to \$225,000 or from \$94.52 to \$109.76 per square foot of living area, including land. Comparable #4 was an active listing with a price of \$250,000 or \$130.55 per square foot of living area, including land. The appraiser applied adjustments to the comparables for differences when compared to the subject to arrive at adjusted prices ranging from \$179,300 to \$222,000. Based on the adjusted prices, the appraiser estimated the subject property had a market value of \$185,000 as of February 20, 2020. Based on this evidence, the appellant requested an assessment reflective of the appraised value conclusion at 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 \$71,705. The subject's assessment reflects a market value of \$214,879 or \$112.21 per square foot of living area, land included when using 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 disclosing the subject property was purchased in April 2020 for a price of \$176,000. The board of review submitted a copy of the real estate transfer declaration associated with the sale of the subject property disclosing the parties to the transaction had the same last name and the property was not advertised for sale. As to the appellant's appraisal, the board of review argued that the appraiser's comparable #2 was not advertised for sale according to the real estate transfer declaration presented by the board of review. The board of review also argued that the appraiser chose comparables #1 and #3, which have homes that are different models than the subject, when there were additional sales available of homes that were the same model or similar design as the subject. The board of review contends that the appellant's appraisal does not support a change in the subject's value.

In support of its contention of the correct assessment, the board of review submitted information on four comparable sales located from .68 of a mile to 1.16 miles from the subject property. The comparables have sites that range in size from 8,171 to 11,897 square feet of land area. The

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<sup>2</sup> According to the photographic evidence presented in the appellant's appraisal report, the appraiser's comparables #2 and #4 appear to be tri-level dwellings.

comparables are improved with “Claridge Model” tri-level dwellings of frame exterior construction containing 1,915 or 2,159 square feet of living area. The dwellings were built from 1971 to 1973. Each comparable has a part crawl space and a part concrete slab foundation and a 446 square foot garage. The comparables sold from July to December 2019 for prices ranging from \$220,000 to \$287,500 or from \$101.90 to \$150.13 per square foot of living area, including land. The board of review also submitted property record cards and real estate transfer declarations for each of its comparables, which disclosed comparables #2 and #4 were not advertised for sale. Based on this evidence, the board of review requested confirmation of the subject’s assessment.

### **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 an appraisal estimating the subject property had a market value of \$185,000 as of February 20, 2020 submitted by the appellant and four comparable sales submitted by the board of review to support their respective positions before the Board.

The Board has given less weight to the value conclusion in the appellant’s appraisal report. The Board finds it problematic that the appellant’s appraiser described the subject dwelling as a traditional two-story design, when the exterior and interior photographs included in the appraisal report depict the subject as a tri-level style dwelling. The Board also finds the appellant’s appraiser chose comparables #1 and #3 which differ from the subject in design and foundation, when other comparables that were identical or more similar to the subject in design and foundation were available. Additionally, the appellant’s appraiser chose comparable #2 which was not an advertised sale and does not meet one of the key fundamental elements of an arms-length transaction. These factors undermine the credibility of the appellant’s appraiser’s conclusion of value.

The Board has given reduced weight to board of review comparables #2 and #4 as neither property was advertised for sale, which is one of the key fundamental elements of an arm’s length transaction and thus, are less likely to be indicative of the subject’s market value as of the January 1, 2020 assessment date.

The Board finds the best evidence of market value to be board of review comparables #1 and #3, which were both advertised for sale and are similar, if not identical, to the subject in dwelling size, design, age and some features. The comparables sold in December and July 2019 for prices of \$220,000 and \$230,000 or for \$101.90 and \$120.10 per square foot of living area, including land, respectively. The subject's assessment reflects an estimated market value of \$214,879 or \$112.21 per square foot of living area, including land, which falls below the two best comparable sales contained in the record in terms of overall market value but bracketed by these best comparables on a price per square foot basis. Based on this record and after considering

adjustments to the best comparables for differences when compared to the subject, the Board finds no reduction in the subject's assessment 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.



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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: July 18, 2023



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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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