



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

APPELLANT: Anthony Kubilius
DOCKET NO.: 20-06383.001-R-1
PARCEL NO.: 14-12-10-308-011-0000

The parties of record before the Property Tax Appeal Board are Anthony Kubilius, 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 *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: \$15,600
IMPR.: \$112,875
TOTAL: \$128,475

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 frame and masonry construction with 3,312 square feet of living area. The dwelling was constructed in 2017. Features of the home include a basement, central air conditioning and an integral 726 square foot garage. The property has a 10,410 square foot site and is located in Manhattan, Manhattan Township, Will County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on nine comparable sales that are located from .11 to .33 of a mile from the subject. The comparables are improved with 2-story dwellings ranging in size from 3,269 to 3,398 square feet of living area. The dwellings were built in 2019 or 2020. The comparables have basements and a garage ranging in size from 595 to 660 square feet of building area. Eight comparables have central air conditioning. The comparables sold from

January 2019 to March 2020 for prices ranging from \$310,998 to \$347,959 or from \$95.14 to \$103.62 per square foot of living area, including land.

Based on this evidence the appellant 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 \$133,400. The subject's assessment reflects a market value of \$399,760 or \$120.70 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 support of its contention of the correct assessment the board of review submitted information on eight comparable sales that are located within the same neighborhood as the subject. The board of review's comparables #7 and #8 are the same properties as the appellant's comparables #1 and #2. The comparables have sites ranging in size from 9,757 to 19,994 square feet of land area that are improved with 2-story dwellings of frame and masonry construction ranging in size from 3,269 to 3,448 square feet of living area. The dwellings were built from 2017 to 2020. The comparables have basements, central air conditioning and a garage ranging in size from 570 to 660 square feet of building area. Four comparables each have a fireplace. The comparables sold from April 2018 to June 2020 for prices ranging from \$310,998 to \$405,778 or from \$95.14 to \$120.84 per square foot of living area, including land. The board of review disclosed the subject sold in March 2018 for a price of \$424,054 or \$128.04 per square foot of living area, including land, which the assessor explained was possibly due to its upgrades as a model home. The assessor also argues the appellant's comparables each have an inferior 2-car garage when compared to the subject.

Based on this evidence the board of review recommended the subject's assessment be reduced to \$132,200.

The appellant submitted rebuttal rejecting the board of review's recommended change in the subject's assessment and critiqued the board of review's submission. The appellant argued the appellant's comparables #3 through #9, as well as the board of review's comparable #3, are the best comparables. These best comparables support a request to lower the subject's market value to \$333,593 or \$100.72 per square foot of living area, including land, based on the best comparables' median sale prices.

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 parties submitted a total of 15 comparable sales for the Board's consideration, two of which were submitted by both parties. The Board gives less weight to the appellant's comparable #9,

due to its lack of central air conditioning when compared to the subject. The Board also gives less weight to the board of review's comparables #1, #2, #4, #5 and #6, due to their sale date occurring greater than 14 months prior to the January 1, 2020 assessment date at issue. The Board finds the parties' remaining comparables, which includes the parties' common comparables, have varying degrees of similarity to the subject. The best comparables sold from January 2019 to June 2020 for prices ranging from \$310,998 to \$389,722 or from \$95.14 to \$114.96 per square foot of living area, including land. The subject's assessment reflects a market value of \$399,760 or \$120.70 per square foot of living area, including land, which falls above the range established by the best comparable sales in the record. After considering adjustments to the best comparables for differences when compared to the subject, the Board finds the subject's estimated market value as reflected by its assessment is excessive. Based on this evidence the Board finds a 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.



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: June 27, 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

AGENCY

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