



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

APPELLANT: Mindaugas Smatauskas  
DOCKET NO.: 20-06413.001-R-1  
PARCEL NO.: 12-02-05-404-012-0000

The parties of record before the Property Tax Appeal Board are Mindaugas Smatauskas, 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:** \$39,387  
**IMPR.:** \$117,452  
**TOTAL:** \$156,839

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 exterior construction<sup>1</sup> with 2,926 square feet of living area. The dwelling was constructed in 1985. Features of the home include a basement with finished area, central air conditioning, a fireplace, and a 661 square foot garage. The property has a 2,926 square foot site and is located in Naperville, DuPage Township, Will County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on six comparable sales located within 0.60 of a mile from the subject. The comparables are improved with 2-story homes ranging in size from 2,789 to 3,192 square feet of living area. The dwellings were built from 1983 to 1986. Each home has a

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<sup>1</sup> Additional details regarding the subject not reported by the appellant are found in the board of review's evidence and were not refuted by the appellant in written rebuttal.

basement, central air conditioning, a fireplace, and a garage ranging in size from 444 to 831 square feet of building area. The comparables sold from February 2019 to May 2020 for prices ranging from \$418,500 to \$515,000 or from \$150.05 to \$162.52 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 \$175,509. The subject's assessment reflects a market value of \$525,948 or \$179.75 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 a brief contending the subject sold in 2018 and its assessment was reduced to reflect the sale price. The board of review presented a Real Estate Transfer Declaration disclosing a purchase price of \$480,000 and indicating that the subject was advertised for sale and the sale was not between related parties. Based on this evidence the board of review requested confirmation of the subject's assessment.

In written rebuttal, the appellant argued the subject's June 2018 was too remote in time to be indicative of market value as of the January 1, 2020 assessment date.

### **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 record contains evidence of a June 2018 sale of the subject and six comparable sales for the Board's consideration. The Board gives less weight to the June 2018 sale of the subject as this sale occurred less proximate to the assessment date and is less likely to be indicative of market value as of that date. The Board finds the best evidence of market value to be appellant's comparable sales, which are similar to the subject in dwelling size, age, location, and most features. These comparables sold for prices ranging from \$418,500 to \$515,000 or from \$150.05 to \$162.52 per square foot of living area, including land. The subject's assessment reflects a market value of \$525,948 or \$179.75 per square foot of living area, including land, which is above the range established by the comparable sales in this record. Based on this evidence and after considering appropriate adjustments to the comparables for differences from the subject, 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.



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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:

May 16, 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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APPELLANT

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