



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

APPELLANT: Renee & Justine Skwirut  
DOCKET NO.: 22-02545.001-R-1  
PARCEL NO.: 11-04-07-306-034-0000

The parties of record before the Property Tax Appeal Board are Renee and Justine Skwirut, the appellants, by attorney Brian P. Liston of the Law Offices of Liston & Tsantilis, P.C. in Chicago, 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:** \$24,690  
**IMPR.:** \$60,429  
**TOTAL:** \$85,119

Subject only to the State multiplier as applicable.

**Statement of Jurisdiction**

The appellants 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 2022 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 is improved with a two-story dwelling of frame and masonry exterior construction that contains 2,046 square feet of living area.<sup>1</sup> The dwelling was constructed in 2001. Features of the home include a partial basement, central air conditioning, one fireplace and an attached garage with 420 square feet of building area. The property has a site with approximately 7,000 square feet of land area located in Romeoville, Lockport Township, Will County.<sup>2</sup>

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<sup>1</sup> The Board finds the best evidence of size of the subject dwelling was contained on a copy of the subject's property record card submitted by the board of review.

<sup>2</sup> The appellants indicated on the petition the site has 6,804 square feet of land area; a copy of the subject's property record card submitted by the board of review indicated the subject site measured 61 feet by 125 feet for a land area of 7,625 feet; and the copy of the Illinois Real Estate Transfer Declaration associated with the sale of the subject property submitted by the board of review described the lot size as being 54 x 126 x 61 x 126 for a land area of 7,245 square feet.

The appellants' appeal is based on overvaluation. In support of this argument the appellants submitted evidence disclosing the subject property was purchased on April 17, 2020, for a price of \$240,000. The appellants completed Section IV of the petition indicating the sellers were Jason and Aundra Walker and asserted the parties to the transaction were not related. The appellants further disclosed the property was sold through a realtor, was advertised on the open market through the Multiple Listing Service (MLS) and had been on the market since January 29, 2020. To document the sale the appellants submitted a copy of the closing statement disclosing the purchase price of \$240,000. Based on this evidence, the appellants requested a reduction in the subject's assessment to \$80,000 to reflect the purchase price.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$88,022. The subject's total assessment reflects a market value of \$264,092 or \$129.08 per square foot of living area, land included, when using the statutory level of assessment of 33.33%.<sup>3</sup>

In support of its contention of the correct assessment the board of review submitted a written statement from Dale Butalla, Chief County Assessment Officer (CCAO) and Clerk of the Board of Review, acknowledging the appeal is based on a recent sale of the subject property. The board of review contends that stipulating to the 2020 sales price at the statutory level of assessment of 33.33% would result in an assessment of \$79,992 and then applying the 2021 and 2022 township equalization factors of 1.034 and 1.0641, respectively, would result in an assessment \$88,014, which is slightly less than subject's current total assessment of \$88,022. It was the board of review's opinion the subject's current total assessment of \$88,022 is within a reasonable range of the current assessment; however, the board of review had no objection to a decision reflecting the figures as quoted above.

The board of review also submitted a copy of the subject's property record card and a copy of the PTAX-203 Illinois Real Estate Transfer Declaration associated with the subject's purchase. The transfer declaration reported the purchase price of \$240,000 and otherwise indicated the sale had the elements of an arm's length transaction.

### **Conclusion of Law**

The appellants contend 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 appellants met this burden of proof and a reduction in the subject's assessment is warranted.

The Board finds the appellants presented evidence that the subject property sold in an arm's length transaction in April 2020 for a price of \$240,000, which was not disputed by the Will

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<sup>3</sup> Property Tax Appeal Board procedural rule section 1910.50(c)(1) provides that in all counties other than Cook, the three-year county wide assessment level as certified by the Illinois Department of Revenue (IDOR) will be considered. 86 Ill.Admin.Code Sec. 1910.50(c)(1). As of the development of this Final Administrative Decision, the IDOR has not published figures for tax year 2022.

County Board of Review. The purchase occurred approximately 20 months prior to the assessment date which calls into question whether the price would be reflective of fair cash value as of January 1, 2022. The subject's assessment reflects a market value of \$264,092 as of January 1, 2022, however, the record contains no market data in support of this value. The Board finds the subject's purchase price would be indicative of the subject's fair cash value as of January 1, 2021, resulting in a total assessment of \$79,992. The Board further finds that the 2021 total assessment should be adjusted by the 2022 township equalization factor of 1.0641 to arrive at a total assessment for the 2022 tax year of \$85,119, which is less than the subject's current assessment. Accordingly, the Board finds a reduction in the subject's assessment is appropriate.

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: February 20, 2024



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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