



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

APPELLANT: RENEE & JUSTINE SKWIRUT
DOCKET NO.: 23-03182.001-R-1
PARCEL NO.: 11-04-07-306-034-0000

The parties of record before the Property Tax Appeal Board are RENEE & 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 **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: \$27,269
IMPR.: \$69,945
TOTAL: \$97,214

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 2023 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 “Manchester Model” (part one-story and part two-story) dwelling of frame and masonry exterior construction with 2,046 square feet of living area. The dwelling was constructed in 2001. Features of the home include a partial basement, 2½ bathrooms, central air conditioning, a fireplace and an attached 420 square foot garage. The property is located in Romeoville, Lockport Township, Will County.

The appellant's appeal is based on overvaluation. In support of this argument, the appellant completed Section IV – Recent Sale Data of the petition disclosing the subject property was purchased on April 17, 2020 for a price of \$240,000. The appellant further reported that the sale involved a realtor, the property was advertised using the Multiple Listing Service (MLS) and had been offered for sale since January 29, 2020. The appellant further reported the property sold by use of a contract for deed which was entered into on April 17, 2020. In further support, the

appellant provided a computer screen shot depicting both a recorded "PTAX Form" and a recorded "Warranty Deed" for the subject parcel on April 28, 2020. A copy of the Master Statement reiterating the date of sale and purchase price along with depicting commissions paid to two realtors was also submitted.

Based on this evidence, the appellant requested a reduction in the subject's total assessment to reflect the 2020 purchase price for tax year 2023.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$97,214. The subject's assessment reflects a market value of \$291,671 or \$142.56 per square foot of living area, land included, when using the level of assessment of 33.33%.¹

In support of its contention of the correct assessment, the board of review submitted a memorandum from the Lockport Township Assessor along with property record cards and a grid analysis with information on four comparable sales located in the subject's subdivision. Each parcel² is improved with a "Manchester Model" dwelling of frame exterior construction. The homes were built in 2000 or 2001 and range in size from 1,947 to 2,024 square feet of living area. Each comparable has a partial basement, 2 ½ bathrooms, central air conditioning and either a 400 or a 420 square foot garage. Comparable #1 also has a fireplace. The comparables sold from April 2021 to July 2022 for prices ranging from \$277,000 to \$345,000 or from \$137.54 to \$177.20 per square foot of living area, including land. Based on this evidence, the board of review requested confirmation of the subject's assessment.

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 did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The appellants assert the subject property is overvalued in tax year 2023 based on its April 2020 purchase price whereas the board of review provided four comparable sales of similar properties to support the subject's current estimated market value before the Property Tax Appeal Board. The Board has given reduced weight to the subject's sale due to the fact the sale did not occur as proximate in time to the assessment date at issue as other sales in this record.

The Board finds the best evidence of market value in the record to be the comparable sales submitted by the board of review, which are similar to the subject in design, age, location,

¹ Procedural rule Sec. 1910.50(c)(1) provides that in all counties other than Cook, the three-year county wide assessment level as certified by the Department of Revenue will be considered. 86 Ill.Admin.Code Sec. 1910.50(c)(1). Prior to the issuance of this decision, the Department of Revenue has yet to publish Table 3 with the figures for tax year 2023.

² Neither the grid analysis nor the underlying property record cards provide lot dimensions, except for comparable sale #1 with a 6,600 square foot parcel.

bathroom count, foundation type and garage size. These comparables present some variations in dwelling size yet are highly similar to the subject property. These properties sold more proximate in time to the assessment date at issue than the sale of the subject from April 2021 to July 2022. The comparables sold for prices ranging from \$277,000 to \$345,000 or from \$137.54 to \$177.20 per square foot of living area, including land. The subject's assessment reflects a market value of \$291,671 or \$142.56 per square foot of living area, including land, which is within the range established by the best comparable sales in this record both in terms of overall market value and on a per-square-foot of living area basis.

Based on this record and after considering appropriate adjustments to the best comparable sales for differences when compared to the subject property, the Board finds the subject's assessment appears to be reflective of current market value and a reduction in the subject's assessment is not justified on a sale price that occurred approximately 29 months prior to the lien date of January 1, 2023.

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: October 15, 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

State of Illinois
Property Tax Appeal Board
William G. Stratton Building, Room 402
401 South Spring Street
Springfield, IL 62706-4001

APPELLANT

RENEE & JUSTINE SKWIRUT, by attorney:
Brian P. Liston
Law Offices of Liston & Tsantilis, P.C.
33 North LaSalle Street
28th Floor
Chicago, IL 60602

COUNTY

Will County Board of Review
Will County Office Building
302 N. Chicago Street
Joliet, IL 60432