



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

APPELLANT: Oskar Chytla  
DOCKET NO.: 23-03416.001-R-1  
PARCEL NO.: 06-03-17-101-025-0000

The parties of record before the Property Tax Appeal Board are Oskar Chytla, the appellant; 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:** \$23,174  
**IMPR.:** \$78,492  
**TOTAL:** \$101,666

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 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 split-level dwelling<sup>1</sup> of frame with brick exterior construction with 2,340 square feet of living area. The dwelling was constructed in 1979 and is approximately 44 years old. Features of the home include a lower level, central air conditioning, a fireplace, and a 650 square foot garage. The property has a 13,300 square foot site and is located in Plainfield, Will Township, Will County.

The appellant's appeal is based on overvaluation. In support of this argument the appellant submitted evidence disclosing the subject property was purchased on January 4, 2021 for a price of \$305,000. The appellant completed Section IV of the appeal petition disclosing the sale was not between related parties, the property sold using a realtor and was advertised for sale for 13

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<sup>1</sup> The parties differ regarding the subject's design. The Board finds the best evidence of design is found in the subject's property record card presented by the board of review which contains a sketch of the subject home and was not refuted by the appellant.

days with the Multiple Listing Service, and the sale was not due to foreclosure or by contract for deed. In support of the sale, the appellant submitted a copy of a settlement statement indicating payment of realtors' commissions and a listing sheet for the sale. Based on this evidence, the appellant requested a reduction in the subject's assessment 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 \$105,993. The subject's assessment reflects a market value of \$318,011 or \$135.90 per square foot of living area, land included, when using the statutory level of assessment of 33.33%.<sup>2</sup>

In support of its contention of the correct assessment the board of review submitted information on six comparable sales located within 0.38 of a mile from the subject. Comparables #1 and #6 are two sales of the same property. The parcels range in size from 11,500 to 13,000 square feet of land area and are improved with split-level homes of frame or frame with brick exterior construction ranging in size from 2,058 to 2,594 square feet of living area. The dwellings range in age from 43 to 47 years old. Each home has central air conditioning, a fireplace, and a garage ranging in size from 506 to 650 square feet of building area. The comparables sold from August 2021 to January 2022 for prices ranging from \$280,000 to \$416,000 or from \$134.62 to \$183.51 per square foot of living area, including land.

The board of review submitted a brief from the township assessor's office contending that the subject's assessment was reduced to the sale price for the prior general assessment cycle. For 2023, it was argued the subject's assessment was increased only by the neighborhood factor of 1.03 and the township multiplier of 1.0122. It was further argued the subject's sale occurred less proximate in time to the January 1, 2023 assessment date at issue in this appeal. The board of review's comparables are the six most recent sales of split-level homes in the subject's neighborhood before the assessment date. 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 met this burden of proof and a reduction in the subject's assessment is warranted.

The appellant presented evidence of a January 2021 sale of the subject and the board of review presented six comparable sales occurring from August 2021 to January 2022 for the Board's consideration.

The Board finds the best evidence of market value to be the purchase of the subject property in January 2021 for a price of \$305,000. The appellant provided evidence demonstrating the sale had the elements of an arm's length transaction. The appellant completed Section IV of the

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appeal petition disclosing the parties to the transaction were not related, the property was sold using a realtor, the property had been advertised on the open market with the Multiple Listing Service and it had been on the market for 13 days. In further support of the transaction the appellant submitted a copy of the settlement statement. The Board finds the purchase price is below the market value reflected by the assessment. The Board finds the board of review did not present any evidence to challenge the arm's length nature of the transaction or to refute the contention that the purchase price was reflective of market value. The Board finds the comparable sales presented by the board of review, with prices ranging from \$280,000 to \$416,000, further support the subject's sale price as reflective of its market value. Based on this record the Board finds the subject's assessment is not reflective of market value and 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: \_\_\_\_\_

December 17, 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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