



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

APPELLANT: Vytautas & Katherine Keburis  
DOCKET NO.: 08-00121.001-R-1  
PARCEL NO.: 18-13-20-301-010-0000

The parties of record before the Property Tax Appeal Board are Vytautas & Katherine Keburis, the appellants, and the Will County Board of Review.

Based on the facts and exhibits presented, 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:** \$29,437  
**IMPR.:** \$144,924  
**TOTAL:** \$174,361

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject parcel of 113,220 square feet of land area is improved with a 1-year-old, two-story brick single-family dwelling that contains 4,444 square feet of living area.<sup>1</sup> Features of the home include a full basement, central air-conditioning, a fireplace, and an attached three-car garage of 864 square feet of building area. The property is located in Green Garden, Green Garden Township, Will County.

The appellants submitted evidence to the Property Tax Appeal Board claiming both unequal treatment in the assessment process and overvaluation as the bases of the appeal. A two-page grid analysis of eight comparable properties was presented which included both assessment and sales data for comparables #1 through #4 and with only assessment data for comparables #5 through #8.<sup>2</sup> The appellants' per square foot improvement assessment for the subject would be \$44.36 if the subject

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<sup>1</sup> The appellants reported the dwelling as containing 3,267 square feet of living area.

<sup>2</sup> The board of review supplied the living area square footage data for comparables #5 through #8 for purposes of analysis.

contained only 3,267 square feet of living area. The appellants did not, however, provide any data to substantiate the subject's purported dwelling size.

Appellants' comparables #1 through #4 are located from 5 to 9-miles from the subject dwelling. The comparables were described as parcels ranging in size from 15,504 to 108,900 square feet of land area. The comparables have land assessments ranging from \$21,000 to \$47,688 or from \$0.31 to \$3.08 per square foot of land area. The subject has a land assessment of \$51,650 or \$0.46 per square foot of land area.

Comparables #1 through #4 were each improved with a two-story brick or brick and frame dwelling ranging in age from 5 to 10 years old. The dwellings range in size from 3,036 to 3,600 square feet of living area. Basement information for the properties was primarily 'unknown.' Each comparable has central air conditioning and a fireplace. Two comparables have garages of 460 and 1,641 square feet of building area; two comparables' garages are 'unknown.' These properties have improvement assessments ranging from \$112,398 to \$142,985 or from \$33.06 to \$47.10 per square foot of living area. The subject has an improvement assessment of \$144,924 or \$32.61 per square foot of living area.

In support of the overvaluation argument, the appellants provided sales and listing data for comparables #1 through #4. Comparables #2 and #3 reflect 'active' listings for \$439,900 and \$355,000 or for \$129.39 and \$116.93 per square foot of living area including land, respectively. Comparables #1 and #4 sold in September 2008 and September 2006 for prices of \$420,000 and \$455,000 or \$116.67 and \$140.34 per square foot of living area including land, respectively.

The appellants also submitted comparables #5 through #8 which were each in the subject's neighborhood code as assigned by the assessor. Each parcel contains 113,220 square feet of land area and has a land assessment ranging from \$25,049 to \$34,893 or from \$0.22 to \$0.31 per square foot of land area.

Each of these parcels was improved with a one and one-half-story or a two-story brick or brick and frame dwelling. No ages or basement data was provided for these properties. Each comparables was said to have central air conditioning, a fireplace, and a three-car garage. According to the information provided by the board of review, these dwellings range in size from 2,533 to 3,007 square feet of living area. The properties have improvement assessments ranging from \$92,152 to \$102,499 or from \$33.71 to \$37.14 per square foot of living area.

Based on this evidence, the appellants requested a reduction in the subject's land assessment to \$30,562 or \$0.27 per square foot of land area. The appellants also requested a reduction in the improvement assessment to \$126,841 or \$38.83 per square foot of living area using the depicted dwelling size of 3,267 square

feet. The total reduced assessment request of \$157,403 reflects an estimated market value for the subject of \$472,209.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's total assessment of \$196,574 was disclosed. The subject has an estimated market value of \$591,378 or \$133.07 per square foot of living area including land as reflected by its assessment and Will County's 2008 three-year median level of assessments of 33.24%.

The board of review included a property record card of the subject which had a schematic drawing and a notation that subject contains 4,444 square feet of living area.

In further response to the appeal, the board of review submitted two memos addressing the appellants' evidence. Comparable #1 was erroneously reported as containing 3,600 square feet is said to actually have 3,137 square feet of living area. As to comparables #5 through #8, the board of review noted the subject is larger than the comparables and differs in exterior construction. Comparable #8 was said to be a one-story, not a one and one-half-story dwelling.

In response to the land value argument, the board of review asserted the "subject lot appraised by purchase price 2006 vacant \$145,000, unimproved . . . (value raised by installation of water and septic system) becoming an improved lot and thus should be no change re: appellant's [sic] own purchase price as willing buyer for unimproved lot."

In response to the improvement inequity argument, the board of review notes that the subject's per-square-foot improvement assessment is below that of each of the suitable comparables, with comparable #4 dissimilar as a smaller, one-story dwelling.

Based on this evidence the board of review requested the subject's assessment be confirmed.

After reviewing the record and considering the evidence, the Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of this appeal. The Property Tax Appeal Board further finds that a reduction in the subject's land assessment is warranted and a reduction in the subject's improvement assessment is not warranted.

The initial issue is the dwelling size of the subject home. While the appellants reported a dwelling size of 3,267 square feet, there was no data to support that assertion and none was presented in response to the board of review's contention that the dwelling contains 4,444 square feet of living area. The Property Tax Appeal Board finds the best evidence in the record of the dwelling size is the property record card with a schematic drawing indicating a dwelling size of 4,444 square feet of living area.

The appellants in part argued unequal treatment in the assessment process. The Illinois Supreme Court has held that taxpayers who object to an assessment on the basis of lack of uniformity bear the burden of proving the disparity of assessment valuations by clear and convincing evidence. Kankakee County Board of Review v. Property Tax Appeal Board, 131 Ill. 2d 1 (1989). The evidence must demonstrate a consistent pattern of assessment inequities within the assessment jurisdiction.

As to the land inequity argument, the appellants submitted eight suggested comparables. Due to proximity and similarity in lot sizes, the Board has given more weight to appellants' comparables #5 through #8. Each of the comparables was in the subject's subdivision and had a land size of 113,220 square feet. Each comparable was improved with a dwelling and therefore, presumably, also had a water and septic system like the subject as reported by the board of review. These comparables had land assessments ranging from \$0.22 to \$0.31 per square foot of land area. The subject had a land assessment of \$0.46 per square foot of land area which is above the range of these most proximate and identically-sized parcels in the subject's subdivision. On this limited record, the Board finds the subject's land assessment is not equitable and a reduction in the subject's land assessment is warranted on grounds of lack of uniformity of assessment.

As to the improvement inequity argument, the appellants submitted eight comparable properties for the Board's consideration. Given the subject's dwelling size of 4,444 square feet, the subject has an improvement assessment of \$32.61 per square foot of living area. The eight comparables presented by the appellants had improvement assessments ranging from \$33.06 to \$47.10 per square foot of living area. Thus, the subject's improvement assessment falls below the range of all of the comparables presented. Thus, the appellants have failed to establish unequal treatment in the subject's improvement assessment by clear and convincing evidence.

The appellants also argued overvaluation as a basis of the appeal. When market value is the basis of the appeal, the value must be proved by a preponderance of the evidence. Winnebago County Board of Review v. Property Tax Appeal Board, 313 Ill. App. 3d 179, 183, 728 N.E.2d 1256 (2<sup>nd</sup> Dist. 2000). After analyzing the market evidence submitted, the Board finds the appellants have failed to overcome this burden.

The subject's assessment reflects an estimated market value of \$591,378 or \$133.07 per square foot of living area including land. The appellants provided two sales and two listings which reflected prices ranging from \$116.67 to \$140.34 per square foot of living area including land. Thus, the appellants' evidence indicates that the subject property is not overvalued as the subject's estimated market value on a per-square-foot basis falls within the range of the comparables. Therefore, the Board finds the appellants did not demonstrate the subject property's assessment to be excessive in relation to its market value and a

reduction in the subject's assessment is not warranted on grounds of overvaluation.

In conclusion, the Board finds the appellants established inequity in the subject's land assessment, but failed to prove unequal treatment in the subject's improvement assessment or overvaluation of the subject property.

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.

*Ronald R. Cuit*

Chairman

*K. L. Fern*

Member

*Frank A. Huff*

Member

*Mario Morris*

Member

*Shawn R. Lerbis*

Member

DISSENTING: \_\_\_\_\_

C E R T I F I C A T I O N

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: April 22, 2011

*Allen Castrovillari*

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 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 the subsequent year 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.

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.