FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: Darius Marciukaitis
DOCKET NO.: 11-00710.001-R-1
PARCEL NO.: 15-08-18-113-032-0000

The parties of record before the Property Tax Appeal Board are Darius Marciukaitis, the appellant, by attorney William I. Sandrick of Sandrick Law Firm, LLC, South Holland; 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:	$32,819
IMPR.:	$53,839
TOTAL:	$86,658

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of a two-story frame and masonry dwelling containing 2,916[1] square feet of living area that was built in 2005. Features include an unfinished basement, central air conditioning, a fireplace, a carport and a 539 square foot three-car attached garage. The dwelling is situated on 12,555 square feet of land area. The subject property is located in New Lenox Township, Will County.

The appellant submitted evidence before the Property Tax Appeal Board through counsel claiming overvaluation as the basis of the appeal. In support of this argument, the appellant submitted an appraisal of the subject property. Utilizing only the sales

[1] The appellant's appraiser described the subject dwelling as having 2,932 square feet of living area, but did not provide a schematic drawing of the dwelling. The board of review submitted the subject's property record card with a schematic drawing depicting a dwelling size of 2,916 square feet of living area. Based on this record, the Board finds the subject dwelling contains 2,916 square feet of living area.

comparison approach to value, the appraisal report conveys an estimated market value of $260,000 as of January 1, 2011.

The appraiser selected three suggested comparables that are located from .64 of a mile to 3.99 miles from the subject. The comparables consist of two-story frame or brick and frame dwellings that are from 5 to 13 years old. Comparables 1 and 2 have finished basements and comparable 3 has an unfinished basement. Other features include central air conditioning, one fireplace and two-car garages. The dwellings range in size from 2,353 to 2,820 square feet of living area and are situated on lots that contain from 9,880 to 34,970 square feet of land area. The comparables sold from August to December of 2010 for prices ranging from $253,000 to $265,000 or from $92.20 to $107.52 per square foot of living area including land. The appraiser adjusted the comparables for differences when compared to the subject in land area, dwelling size, finished basement area and garage size. The adjustments resulted in adjusted sales prices ranging from $257,500 to $263,500. Based on these adjusted prices, the appraiser estimated the subject property had a fair market value of $260,000 or $89.16 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" wherein the subject's final assessment of $123,912 was disclosed. The subject's assessment reflects an estimated market value of $373,117 or $127.96 per square foot of living area including land when applying Will County's 2011 three-year median level of assessments of 33.21%.

In support of the subject's assessment, the board of review submitted property record cards, Real Estate Transfer Declarations and a limited analysis of three suggested comparable sales. The evidence was prepared by the New Lenox Township Assessor. The proximate location of the comparables in relation to the subject was not disclosed. The comparables consist of two-story frame and masonry dwellings that are from 2 to 11 years old. The comparables have unfinished basements, central air conditioning, one fireplace and garages ranging in size from 528 to 722 square feet of building area. The dwellings range in size from 2,794 to 3,092 square feet of living area. Comparable 1 has a 10,800 square foot lot. The lot sizes of comparables 2 and 3 were not disclosed. The comparables sold from December 2009 to May 2010 for prices ranging from $340,000 to $395,000 or from $118.45 to $127.75 per square foot of living area including land.

The board of review did not address or refute the appraisal methodology, the selection of the comparable sales, adjustment process or the final value conclusion of the appraisal submitted by the appellant.

Based on this evidence, the board of review requested confirmation of the subject's assessment.

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 a reduction in the subject property's assessment is warranted.

The appellant argued the subject property was overvalued. When market value is the basis of the appeal, the value must be proved by a preponderance of the evidence. National City Bank of Michigan/Illinois v. Illinois Property Tax Appeal Board, 331 Ill.App.3d 1038 (3rd Dist. 2002). The Board finds appellants have met this burden of proof.

The appellant submitted an appraisal report estimating the subject property has a fair market value of $260,000 as of January 1, 2011. The board of review submitted three suggested comparable sales in support of the assessment of the subject property.

The Property Tax Appeal Board finds the appraisal submitted by the appellant is the best evidence of the subject's fair market value. The board finds the appellant's appraiser developed the sales comparison approach to value using comparable sales with varying degrees of similarity when compared to the subject. The Board finds the appraiser made logical and reasonable adjustments to the comparables for differences when compared to the subject in arriving at a final opinion of value of $260,000.

The Board gave less weight to the raw sales data submitted on behalf of the board for review. The Board finds the board of review failed to disclose the proximate location of the comparables in relation to the subject and the lot sizes for comparables 2 and 3, which detracts from the weight of this evidence. Furthermore, the comparables submitted by the board of review sold for prices ranging from $118.45 to $127.75 per square foot of living area including land, which are less than the subject's estimated market value of $127.96 per square foot of living area including land as reflected by its assessment. After considering adjustments to the comparable sales submitted by the board of review, the Board finds this evidence further demonstrates the subject property is overvalued.

Based on this analysis, the Board finds a preponderance of the evidence contained in this record demonstrates the subject property is overvalued. Therefore, a reduction in the subject's assessment is warranted commensurate with the appellant's assessment request.

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.

Chairman

Member

Member

Member

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 18, 2014

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.