



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

APPELLANT: Imantas Deksnys  
DOCKET NO.: 11-00717.001-R-1  
PARCEL NO.: 16-05-13-276-009-0000

The parties of record before the Property Tax Appeal Board are Imantas Deksnys, the appellant, 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:** \$32,691  
**IMPR.:** \$92,576  
**TOTAL:** \$125,267

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 2011 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 two-story single-family dwelling of frame and masonry construction with 3,328 square feet of living area. The dwelling was constructed in 1992. Features of the home include a basement, central air

conditioning, a fireplace and a 792 square foot garage. The property is located in Homer Glen, Homer Township, Will County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on three comparable sales along with a market analysis presenting those three same comparables along property record cards and assessor printouts for each of these properties. The appellant also included a letter raising an issue regarding the application of the tax rate to the subject property.<sup>1</sup>

The appellant submitted sales data on three properties consisting of a raised ranch (one-story) and 2, two-story dwellings of brick or frame and masonry construction. The homes were built between 1994 and 1998 and range in size from 2,821 to 3,074 square feet of living area. Each home has a basement, central air conditioning, a fireplace and a garage ranging in size from 572 to 816 square feet of building area. These comparables sold between June 2008 and June 2009 for prices ranging from \$375,00 to \$390,000 or from \$126.87 to \$138.25 per square foot of living area, including land. Based on this evidence, the appellant requested a total assessment of \$152,104 which reflects a market value of approximately \$456,312 or \$137.11 per square foot of living area, including land.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$157,528. The subject's assessment reflects a market value of \$474,339 or \$142.53 per square foot of living area, land included, when using the 2011 three year average median level of assessment for Will County of 33.21% as determined by the Illinois Department of Revenue.

The board of review submitted a two-page letter from Karen Szykowski, Homer Township Assessor, along with additional data. The assessor contended that appellant's comparable #1 as a raised ranch or one-story dwelling should be disregarded as it differs in design from the subject two-story dwelling.

In support of its contention of the correct assessment the board of review through the township assessor submitted Exhibit C consisting of information on four comparables sales, where comparables #2 and #3 are the same properties as appellant's comparables #3 and #2, respectively. These four comparables

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<sup>1</sup> The Property Tax Appeal Board is without jurisdiction to determine the tax rate, the amount of a tax bill, or the exemption of real property from taxation. (86 Ill.Admin.Code §1910.10(f)).

consist of two-story frame and masonry dwellings that were built between 1992 and 1998. The homes range in size from 2,644 to 3,397 square feet of living area. Each home has a basement, central air conditioning, a fireplace and a garage ranging in size from 571 to 816 square feet of building area. Comparable #2 also has an in-ground pool. The board of review reported sales that occurred between July 2009 and August 2011 for prices ranging from \$350,000 to \$421,000 or from \$113.34 to \$159.23 per square foot of living area, including land.<sup>2</sup> Based on the foregoing data, Szykowski requested an assessment reduction to \$145,481 which would reflect a market value of approximately \$436,443 or \$131.14 per square foot of living area, including land.

Based on the foregoing submission, 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 parties submitted a total of five comparable properties with six sale prices to support their respective positions before the Property Tax Appeal Board. The Board has given little weight to appellant's comparable #1 as the home differs from the subject dwelling in design given its raised ranch (one-story) style when compared to the subject two-story dwelling. The Board has also given reduced weight to the 2008 sale price of appellant's comparable #2 and instead has placed greater weight on the August 2011 sale of this property for \$350,000 as reported by the board of review as this 2011 sale date is more proximate in time to the assessment date which is at issue of January 1, 2011. The Board has also given reduced weight to board of review comparable #1 as this property includes an in-ground pool which is not a feature present on the subject property.

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<sup>2</sup> The board of review reported an August 2011 sale price of \$350,000 for appellant's comparable sale #2 which the appellant reported with a June 2008 sale price of \$390,000.

In conclusion, the Board finds the best evidence of market value for the subject property to be appellant's comparable properties #2 and #3 along with the board of review's comparable sales #2, #3 and #4. These three most similar properties to the subject sold for prices ranging from \$350,000 to 385,000 or from \$113.34 to \$131.21 per square foot of living area, including land. The subject's assessment reflects a market value of \$474,339 or \$142.53 per square foot of living area, including land, which is above the range established by the best comparable sales in this record both in terms of overall value and on a per-square-foot basis. Based on this evidence the Board finds 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.

*Ronald R. Cuit*

Chairman

*K. L. Fern*

Member

*Tracy A. Huff*

Member

*Mario Morris*

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: June 20, 2014

*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.