



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

APPELLANT: David Dendler  
DOCKET NO.: 12-00442.001-R-1  
PARCEL NO.: 16-05-24-301-017-0000

The parties of record before the Property Tax Appeal Board are David Dendler, the appellant, by attorney William I. Sandrick of the Sandrick Law Firm LLC in South Holland; and the Will County Board of Review.

Based on the facts and exhibits presented, 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:** \$41,177  
**IMPR:** \$144,896  
**TOTAL:** \$186,073

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 2012 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 is improved with a two-story single family dwelling of brick construction with 4,528 square feet of living area. The dwelling was constructed in 1996 and is approximately 16 years old. Features of the home include a full basement that is 70% finished, central air conditioning, two fireplaces and a three-car attached garage. The property has a site with

approximately 25,420 square feet of land area and 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 an appraisal estimating the subject property had a market value of \$375,000 as of January 1, 2012. In estimating the market value the appraiser developed the cost approach to value and the sales comparison approach to value. Under the cost approach the appraiser arrived at an estimated value of \$419,500.

In developing the sales comparison approach the appraiser utilized three comparable sales described as being improved with two-story dwellings that ranged in size from 3,427 to 5,745 square feet of living area. The dwellings ranged in age from 8 to 26 years old. Each comparable had a basement with two having finished area, central air conditioning, one or four fireplaces and either a two-car or three-car attached garage. The comparables had sites ranging in size from 16,000 to 39,204 square feet of land area. The comparables sold in May 2011 and August 2011 for prices ranging from \$325,000 to \$360,000 or from \$62.66 to \$97.71 per square foot of living area, including land. The appraiser made adjustments to the comparables for differences from the subject for such elements as land area, age, gross living area, basement finish, garage size, number of fireplaces and amenities/upgrades. The appraiser arrived at adjusted prices ranging from \$345,490 to \$394,840. Based on this analysis the appraiser estimated the subject property had an indicated value under the sales comparison approach of \$375,000.

In reconciling the two approaches to value the appraiser gave most weight to the sales comparison approach and arrived at an estimated market value of \$375,000 as of January 1, 2012. Based on this evidence the appellant requested the subject's assessment be reduced to \$124,988 to reflect the appraised value.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$186,073. The subject's assessment reflects a market value of \$559,786 or \$123.63 per square foot of living area, land included, when using the 2012 three year average median level of assessment for Will County of 33.24% as determined by the Illinois Department of Revenue.

In rebuttal the board of review submitted a statement from Karen Szykowski, Homer Township Assessor, and Dale D. Butalla, Chief Deputy Assessor, asserting that the comparable sales used by the appellant's appraiser were under duress; they were all short sales. They also noted the subject dwelling is 16 years old and not 25 years old as depicted on the comparable sale grid analysis. They further stated that appraisal comparable sales #1 and #2 were both 27 years old based on the date they were constructed. It was also asserted that comparable sale #1 had 4,847 square feet of living area not 5,745 square feet as reported in the appraisal; a copy of the comparable's property record card was submitted in support of this statement.

In support of its contention of the correct assessment the board of review submitted a cost approach to value and a sales comparison approach to value that were prepared by the township assessor and the chief deputy assessor. Using the cost approach the assessor and chief deputy assessor arrived at an estimated market value of \$608,900.

Under the sales comparison approach four comparable sales were used. The comparables were improved with two-story dwellings that ranged in size from 3,924 to 5,178 square feet of living area. The comparables ranged in age from 10 to 24 years old. Each comparable had a full basement that had finished area, central air conditioning, one to three fireplaces and either a three-car or a five-car garage. These properties had sites ranging in size from 19,478 to 87,120 square feet of land area. The sales occurred from June 2010 to September 2012 for prices ranging from \$500,000 to \$685,000 or from \$125.09 to \$174.57 per square foot of living area, including land. The assessor and the chief deputy assessor indicated each of these comparables was not a duress sale. Adjustments were made to the comparables for date of sale and for differences from the subject resulting in adjusted sales prices ranging from \$506,760 to \$687,290. Based on these sales the assessor and chief deputy assessor were of the opinion the subject property had an estimated market value of \$600,000.

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

With respect to the appellant's appraisal there is an issue with the fact that the age of the subject dwelling was misreported in the comparable sale grid analysis. The board of review submission also indicated the appraiser misreported the ages of comparable sales #1 and #2 and incorrectly reported the size of comparable sale #1. These errors undermine the opinion of value contained in the appraisal.

Furthermore, the board of review submission also indicated that the sales used in the report were "short sales", which was not refuted by the appellant. The Board finds that Section 1-23 of the Code defines compulsory sale as:

"Compulsory sale" means (i) the sale of real estate for less than the amount owed to the mortgage lender or mortgagor, if the lender or mortgagor has agreed to the sale, commonly referred to as a "short sale" and (ii) the first sale of real estate owned by a financial institution as a result of a judgment of foreclosure, transfer pursuant to a deed in lieu of foreclosure, or consent judgment, occurring after the foreclosure proceeding is complete. 35 ILCS 200/1-23.

Section 16-183 of the Code provides that the Property Tax Appeal Board is to consider compulsory sales in determining the correct assessment of a property under appeal stating:

Compulsory sales. The Property Tax Appeal Board shall consider compulsory sales of comparable properties for the purpose of revising and correcting assessments, including those compulsory sales of comparable properties submitted by the taxpayer. 35 ILCS 200/16-183.

Based on these statutes, the Property Tax Appeal Board finds it is appropriate to consider these sales in revising and correcting the assessment. Nevertheless, the fact that the appraiser did not mention that these comparables were "short sales" detracts from the credibility of the report.

The Board finds the best evidence of value in the record to be the seven comparable sales submitted by the parties. The Board

finds, however, based on the board of review submission, appellant's appraisal comparable sale #1 has 4,847 square feet of living area and appellant's appraisal comparable sales #1 and #2 are each 27 years old. Considering these corrections, the comparables submitted by the parties were improved with two-story dwellings that ranged in size from 3,427 to 5,178 square feet of living area and in age from 8 to 27 years old. The sales were located in Homer Glen and had varying degrees of similarities to the subject property. The sales occurred from June 2010 to September 2012 for prices ranging from \$325,000 to \$685,000 or from \$74.27 to \$174.57 per square foot of living area, including land. The subject's assessment reflects a market value of \$559,786 or \$123.63 per square foot of living area, including land, which is within the range established by the comparable sales in the record. Based on this evidence the Board finds a reduction in the subject's assessment is not 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.

\_\_\_\_\_  
Chairman

*K. L. Ferr*

\_\_\_\_\_  
Member

*Mark Albino*

\_\_\_\_\_  
Member

*Jerry White*

\_\_\_\_\_  
Member

\_\_\_\_\_  
Acting 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: August 21, 2015

*A. Portel*

\_\_\_\_\_  
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.