



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

APPELLANT: Robert Michels
DOCKET NO.: 13-00727.001-R-1
PARCEL NO.: 16-05-01-128-015-0000

The parties of record before the Property Tax Appeal Board are Robert Michels, the appellant, by William I. Sandrick, of Sandrick Law Firm LLC, in South Holland, 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: \$27,302
IMPR.: \$124,978
TOTAL: \$152,280

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 2013 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 dwelling of brick exterior construction with 3,807 square feet of living area.¹ The dwelling was constructed in 1995. Features of the home include a full finished basement, central air conditioning, a fireplace and a 747 square foot garage. The property has a 60,548 square foot site and is located in Orland Park, Homer Township, Will County.

¹ The appellant's appraiser reported a dwelling size of 3,458 square feet of living area, but provided no schematic drawing or other evidence to support the contention. The board of review reported the dwelling contains 3,807 square feet and included a copy of the subject's property record card with a detailed schematic drawing to support the contention. The Property Tax Appeal Board finds the board of review provided the better supported evidence of living area square footage.

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 \$340,000 as of January 1, 2013. The appraisal report is based upon an "exterior only" inspection; "also, information in this report was gathered regarding the subject's interior characteristics and updates." (See Addendum page 1)

The appraiser utilized the sales comparison approach to value analyzing three comparable properties located from .84 to 1.84-miles from the subject property. The parcels range in size from 13,821 to 71,928 square feet of land area. The comparable dwellings consist of two-story homes that were 15 to 30 years old. The homes range in size from 3,071 to 3,607 square feet of living area with basements, two of which have finished areas. Each home has central air conditioning, a fireplace and a three-car garage. The properties sold between February 2012 and November 2012 for prices ranging from \$297,500 to \$345,000 or from \$95.65 to \$97.45 per square foot of living area, including land.

The appraiser made adjustments to the comparables for differences when compared to the subject in land area, view, room count, dwelling size, basement finish and/or other amenities. From this process, the appraiser opined adjusted sales prices ranging from \$332,200 to \$346,300.

Based on this evidence, the appellant requested a reduction to reflect the appraised value.

The board of review submitted its "Board of Review Notes on Appeal." The appellant submitted a copy of the Final Decision of the Will County Board of Review disclosing the total assessment for the subject of \$158,871. The subject's assessment reflects a market value of \$478,671 or \$125.73 per square foot of living area, land included, when using the 2013 three year average median level of assessment for Will County of 33.19% as determined by the Illinois Department of Revenue.

As part of its submission, the board of review through its clerk proposed a reduced total assessment for the subject of \$152,280 which would reflect a market value of \$458,813 or \$120.52 per square foot of living area, including land, at the three-year average median level of assessment for Will County.

In response to the appeal, the board of review also submitted a letter and documentation prepared by the Homer Township Assessor's Office. The assessor contended that none of the comparable sales in the appellant's appraisal report were located within the subject's subdivision of Anand Brook. The assessor also argued that appraisal sale #1 needed an upward adjustment to the land since much of that property was detention (Exhibit B) and further summarily contended that all of the comparables were inferior to the subject requiring upward adjustments. There were also criticisms for a lack of age adjustments and exterior construction adjustments by the assessor of the appraisal report.

In support of its contention of the correct assessment the board of review through the township assessor submitted information on five comparable sales located in Anand Brook subdivision. The comparable dwellings consist of two-story homes that were built between 1991 and 2006. The homes range in size from 3,468 to 4,476 square feet of living area with basements, central air conditioning, a fireplace and a garage. The properties sold between February 2010 and June

2013 for prices ranging from \$428,500 to \$750,000 or from \$118.86 to \$177.39 per square foot of living area, including land.

Based on the evidence and argument, the board of review requested a change to the subject's assessment to \$152,280.

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 evidence of record met this burden of proof and a reduction in the subject's assessment commensurate with the proposal made by the board of review is warranted.

The Property Tax Appeal Board has given little weight to the value conclusion of the appellant's appraisal report. The Board finds that the appraiser performed an exterior only inspection of the property and did not accurately report the dwelling size by a significant amount of square footage with no support in the appraisal report for the stated dwelling size. Moreover, the Board finds that each of the comparables presented in the sales comparison approach by the appraiser were smaller homes that were distant from the subject and there was a lack of adjustments for dwelling size given the error in the subject's size and arguably a lack of adjustments for differences in age.

The board of review presented five comparable sales to support its position before the Property Tax Appeal Board. The Board has given little weight to board of review comparables #1 through #3 due to the sales having occurred in 2010, dates too remote in time to the assessment date of January 1, 2013 to be indicative of the subject's market value and/or due to the newer age of these comparable dwellings.

The Board finds the best evidence of market value to be the board of review comparable sales #4 and #5. Each of these homes is similar to the subject in location, age, design and/or features. These board of review comparable sales sold in May and June 2013 for prices of \$428,500 and \$431,000 or for \$118.86 and \$124.28 per square foot of living area, including land. The subject's assessment reflects a market value of \$478,671 or \$125.73 per square foot of living area, including land, which is above the best comparable sales in the record. As set forth previously, the board of review proposed a reduced total assessment for the subject to \$152,280 which would reflect a market value of \$458,813 or \$120.52 per square foot of living area, including land, at the three-year median level of assessment. This proposed lower assessment is supported by the best sales in the record on a square foot basis and the overall value is supported since the subject dwelling is somewhat larger than both of these most similar comparable sales. Based on this evidence the Board finds a reduction in the subject's assessment commensurate with the proposed reduction by the board of review 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.



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: June 24, 2016



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.