



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

APPELLANT: Emil Aloia
DOCKET NO.: 13-00730.001-R-1
PARCEL NO.: 23-15-12-301-031-0000

The parties of record before the Property Tax Appeal Board are Emil Aloia, 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 **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: \$16,768
IMPR.: \$64,145
TOTAL: \$80,913

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 one-story dwelling of brick construction with 2,616 square feet of living area. The dwelling was constructed in 2001. Features of the home include a partial

basement with finished area,¹ central air conditioning, a fireplace and a 622 square foot garage. The property has a 53,191 square foot site² and is located in Crete, Crete 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 \$215,000 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 .82 to 1.29-miles from the subject property. The parcels range in size from 21,502 to 60,113 square feet of land area. The comparable dwellings consist of a split-level and two, one-story homes that were 16 to 37 years old. The homes range in size from 2,311 to 2,800 square feet of living area with basements, two of which have finished areas. Each home has central air conditioning, a fireplace and a two-car or a three-car garage. The properties sold between January 2012 and August 2012 for prices ranging from \$215,000 to \$220,000 or from \$78.57 to \$94.33 per square foot of living area, including land.

The appraiser made adjustments to the comparables for differences when compared to the subject in sales concessions, land area, age, room count, dwelling size, basement finish, garage stalls and/or other amenities. From this process, the appraiser opined adjusted sales prices ranging from \$210,600 to \$219,500.

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 \$80,913. The subject's assessment reflects a market value of \$243,787 or \$93.19 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.

In response to the appeal, the board of review also submitted a letter and documentation prepared by the Crete Township Assessor's Office. The assessor contended that analysis of all seven comparable sales in the record would support the subject's current assessment.

On behalf of the board of review, the township assessor submitted information on four comparable sales. The comparable dwellings consist of a split-level and three, one-story homes that were built between 1972 and 1997. The homes range in size from 1,936 to 2,649 square feet of living area with a basement or a lower level, one of which is a walkout-style. Each home has

¹ The appellant's appraiser reported the subject has an unfinished basement whereas the board of review reported a finished basement. Given the records provided by the board of review, the Property Tax Appeal Board finds that the board of review provided better support for the subject's finished basement and in light of the lack of an interior inspection of the subject dwelling by the appraiser.

² The appellant's appraiser reported a lot size of 28,331 square feet of land area whereas the board of review reported a lot size of 53,191 square feet of land area. Given the records provided by the board of review, the Property Tax Appeal Board finds that the board of review provided better support for the subject's lot size.

central air conditioning, one or two fireplaces and a garage. The properties sold between June 2010 and December 2012 for prices ranging from \$205,000 to \$235,000 or from \$83.05 to \$120.14 per square foot of living area, including land.

Based on this evidence and argument, 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 did not meet this burden of proof and a reduction in the subject's assessment is not 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 basement finish and/or the subject's lot size. Moreover, the Board finds that these errors then carried forward in the adjustments the appraiser determined were necessary when comparing the subject's misstated characteristics to the comparables.

The Property Tax Appeal Board has also given little weight to board of review comparables #2 and #3 as these properties sold in 2010, a date more remote in time to the valuation date and thus less likely to be indicative of the subject's estimated market value as of January 1, 2013.

The Board finds the best evidence of market value to be the appraiser's comparable sales #1 through #3 along with board of review comparable sales #1 and #4. These comparables have varying degrees of similarity to the subject property and sold between January 2012 and December 2012 for prices ranging from \$215,000 to \$235,000 or from \$78.57 to \$120.14 per square foot of living area, including land. The subject's assessment reflects a market value of \$243,787 or \$93.19 per square foot of living area, including land, which is within the range established by the best comparable sales in the record on a per-square-foot basis. After considering adjustments and the differences in both parties' suggested comparables when compared to the subject property, the Board finds the subject's assessment is supported by the most comparable properties contained 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



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.