



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

APPELLANT: Lawrence Ragland  
DOCKET NO.: 13-00731.001-R-1  
PARCEL NO.: 23-16-05-300-033-0000

The parties of record before the Property Tax Appeal Board are Lawrence Ragland, 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:** \$10,627  
**IMPR.:** \$61,033  
**TOTAL:** \$71,660

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 3,200 square feet of living area. The dwelling was constructed in 1971. Features of the home include a full basement with finished area, central air conditioning, a fireplace and an attached 941 square foot garage. The property has a 142,924 square foot site with a pond 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 utilizing both the cost approach and the sales comparison approach. While the subject was described as being in "average condition," the appraiser also detailed twice in the Addendum to the report that the subject has deferred maintenance resulting from a roof leak that resulted in water damage from the ceiling on the second floor to the walls in the basement; to

correct all of the problems associated with the extended roof leak, the appraiser made downward adjustments for functional utility. The comparables sold between March 2012 and March 2013 for prices ranging from \$275,000 to \$368,000. The appraiser made various adjustments to the comparables for differences from the subject and opined adjusted sale prices ranging from \$202,200 to \$299,500. In reconciliation, the appraiser gave most weight to his sales comparison approach conclusion of \$215,000.

Based on the foregoing evidence, the appellant requested an assessment reflective of 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 \$80,741. The subject's assessment reflects a market value of \$243,269 or \$76.02 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 submitted a letter and data gathered by the Crete Township Assessor's Office. As to the appellant's appraisal, the assessor contended that: sale #1 was a sale that occurred after January 1, 2013 and "therefore is not a comparable for the 2013 year"; for sale #2, after the date of purchase, the new owner constructed a \$33,738 pole building and "it does not look like an adjustment was made for this to the sale in the appraisal"; and as to sale #3, the assessor noted that the property's assessment had been "reduced to the sale price for one year" and would be reassessed in 2014 with other comparable sales in the area.

In support of its contention of the correct assessment the board of review through the township assessor submitted information on three comparable sales. The comparables consist of two-story dwellings that range in size from 2,483 to 2,622 square feet of living area. The comparables sold in July 2011 or September 2012 for prices ranging from \$199,900 to \$237,500 or for \$80.51 to \$90.58 per square foot of living area, including land.

As part of the assessor's letter, it was acknowledged that the subject dwelling has damage as set forth in the appraisal report and the subject is much older than the comparable properties. Given the damage, the assessor contended that the subject's assessment should be confirmed.

### **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.

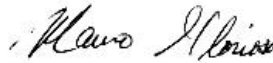
The Property Tax Appeal Board has given reduced weight to board of review comparable #3 as this property sold in 2011, a date more remote in time to the assessment date at issue. The Board also gives no weight to the arguments of the assessor concerning a 2013 sale being inappropriate

for determination of the estimated market value of the subject property as of January 1, 2013. With respect to the subject's January 1, 2013 assessment date, the Property Tax Appeal Board finds the legislature clearly contemplated subsequent events in the assessment process by inserting the language: "On or before **June 1** . . . the assessor, in person or by deputy, shall actually view and **determine as near as practicable the value of each property listed for taxation as of January 1 of that year.** . . . and assess the property at 33 1/3% of its fair cash value, or in accordance with Sections 10-110 through 10-140." The Board finds assessors are statutorily bound to determine a given property's fair cash value as near as practicable **as of** the date of January 1 of a given assessment year. Illinois courts recognized that assessing officials are not barred, as a matter of law, from considering events which occurred after the lien date in assessing properties and subsequent events assessing officials may consider in any individual case will depend on the nature of the event and the weight to be given the event will depend upon its reliability in tending to show value as of January 1. (See Application of Rosewell, 120 Ill. App. 3d 369 (1<sup>st</sup> Dist. 1983)).

Similarly the Board gives no weight to the assessor's contention that appraisal sale #2 should have had its sales price "adjusted" to reflect new construction of a pole building that occurred after the purchase date of the property. Under the principles of market value, the Board finds that the sale price of comparable #2 in its condition and with its improvements at the time was reflected in the purchase price; post-purchase new construction does not warranted an adjustment to the sale price by the appraiser in this report as suggested by the assessor.

On this record, the Board finds the best evidence of market value to be the appraisal submitted by the appellant. The appraiser performed an inspection of the subject, documented damage and made adjustments to the comparables for differences in arriving at his opinion of value. The appraiser opined a value for the subject "toward lower/central tendency of the adjusted sale price[s] of the comparable sales due to the deferred maintenance and the inferior condition of the subject as related to the comparable sales." The Property Tax Appeal Board further finds that the board of review did not adequately refute the appraisal report with its stated criticisms. Moreover, the two recent unadjusted sales presented by the board of review reflect properties in superior condition to the subject and do not support the subject's estimated market value as reflected by its assessment. The subject's assessment reflects a market value of \$243,269 or \$76.02 per square foot of living area, including land, which is above the appraised value and not supported by board of review comparable sales #1 and #2 that were substantially smaller than the subject dwelling. Therefore, the Board finds the subject property had a market value of \$215,000. Based on this evidence the Board finds a reduction in the subject's assessment commensurate with the appellant's request 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.



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Chairman



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Member

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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



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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.