



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

APPELLANT: Russ & Marcia VanDrunen  
DOCKET NO.: 13-00732.001-R-1  
PARCEL NO.: 23-16-05-300-015-0000

The parties of record before the Property Tax Appeal Board are Russ & Marcia VanDrunen, the appellants, by attorney 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:** \$9,452  
**IMPR.:** \$73,873  
**TOTAL:** \$83,325

Subject only to the State multiplier as applicable.

**Statement of Jurisdiction**

The appellants 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 single-family dwelling of brick exterior construction with 2,013 square feet of living area. The dwelling was constructed in 1982. Features of the home include a full walkout-style basement with finished area, central air conditioning, a fireplace and a detached four-car garage. The property also has a 720 square foot in-ground swimming pool and a 2,720 square foot metal pole building. The property has a 3.06-acre site and is located in Crete, Crete Township, Will County.

The appellants contend overvaluation as the basis of the appeal. In support of this argument the appellants submitted an appraisal estimating the subject property had a market value of \$250,000 as of January 1, 2013.

The board of review submitted its "Board of Review Notes on Appeal." The appellants submitted a copy of the Notice of Final Decision from the Will County Board of Review disclosing the total assessment for the subject of \$92,921. The subject's assessment reflects a market value of \$279,967 or \$139.08 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 two-page memorandum and data prepared by the Crete Township Assessor's Office. The assessor noted that appraisal sale #2 sold in 2013 and is "not a comparable property for the 2013 appeal purposes." Also, as to appraisal sale #3, the assessor noted there was no outbuilding on this property.

In support of its contention of the correct assessment the board of review through the township assessor submitted information on six comparable sales. The comparables have varying degrees of similarity to the subject property. The comparables sold between January 2010 and September 2012 for prices ranging from \$230,000 to \$425,000 or from \$90.58 to 157.47 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 appellants contend 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 appellants met this burden of proof and a reduction in the subject's assessment is warranted.

The Board finds the best evidence of market value to be the appraisal submitted by the appellants with an estimated market value of \$250,000 as of January 1, 2013. Contrary to the assertion of the board of review, the Board finds that a sale that occurred close in time to the assessment date of January 1, 2013 is a valid comparable property. Moreover, the Board finds that board of review comparables #1, #4, #5 and #6 must be given little weight as the sales all occurred in 2010, a date remote in time to the assessment date at issue and thus less likely to be indicative of the subject's estimated market value.

Furthermore, the two sales that occurred more proximate to the assessment date, board of review comparable sales #2 and #3, sold in April and September 2012 for prices of \$230,000 and \$237,500 or for \$90.58 and \$111.38 per square foot of living area, including land, which also supports the appellants' appraised value and demonstrates the subject property is overvalued as reflected by its assessment.

The subject's assessment reflects a market value of \$279,967 or \$139.08 per square foot of living area, including land, which is above the appraised value and also above the best comparable sales in the record submitted by the board of review. Based on this evidence the Board finds the

subject property is overvalued and a reduction in the subject's assessment commensurate with the appellants' 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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Member



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Member

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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



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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.