



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

APPELLANT: Caring Properties LLC TR 80/VLVM  
DOCKET NO.: 13-00734.001-R-1  
PARCEL NO.: 23-15-05-211-044-0000

The parties of record before the Property Tax Appeal Board are Caring Properties LLC TR 80/VLVM, the appellant, 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 **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:** \$2,505  
**IMPR.:** \$28,826  
**TOTAL:** \$31,331

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 single-family dwelling of frame construction with 1,128 square feet of living area.<sup>1</sup> The dwelling was constructed in 1946. Features of the home include a full basement, central air conditioning, a fireplace and a detached 760 square foot garage. The property has a 3,500 square foot site and is located in Steger, 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 \$30,000

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<sup>1</sup> The appellant's appraiser reported a dwelling size for the subject of 1,048 square feet as depicted in a schematic drawing. The assessing officials reported a dwelling size of 1,128 square feet as shown in the subject's property record card that includes a schematic drawing. The Board finds that the slight size discrepancy does not prevent a determination of the correct assessment on this record.

as of January 1, 2011. The appraiser prepared a Restricted Use appraisal based upon an exterior only inspection of the subject as set forth on page 1. However, as to the subject, the appraiser characterized the property as average in quality of construction for its age, but "extensive physical deterioration was evident." The appraiser also wrote, "The subject property is in fair condition with newer windows, electrical and plumbing, however, the interior suffers from extensive physical deterioration and the basement has mold issues which are extensive. The subject has 3 bedrooms and 1 bath above grade" which indicates the appraiser did view the interior of the dwelling, however, no interior photographs of the subject dwelling were supplied with the appraisal report.

The report utilized the sales comparison approach and set forth very limited information on three properties located in Steger where the sale prices were reported ranging from \$29,000 to \$35,600 and net adjustments ranging from -\$5,000 to +\$4,500 were set forth resulting in reported adjusted sale prices ranging from \$29,500 to \$33,500 on page 1 of the report. As part of the report, the appraiser also set forth prior sales of comparables #2 in 2010 via Sheriff's Deed and 2009 for \$20,650; comparable #3 had a prior sale in 2010 for \$101,500 as stated on page 1. In the Addendum, the comparables were more fully described as one-story frame dwellings that range in size from 919 to 2,191 square feet of living area. No ages were provided for the comparables, but one home has a basement and each has a one-car or a two-car garage. The parcels range in size from 6,784 to 20,000 square feet of land area. The appraiser further reported that each of these comparables were distress properties "and the extraordinary assumption is made, based on the MLS listing sheets, that all are in similar condition as the subject." A location map in the appraisal depicted the comparables as being within .82 of a mile from the subject.

As to marketability, the appraiser stated that research indicated area values have had an approximate 31.3% decline in the prior 12 months preceding the report's effective date (i.e., January 1 – December 31, 2010). From the foregoing sales data with adjustments, the appraiser estimated a market value for the subject of \$30,000.

Based on this 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 \$31,331. The subject's assessment reflects a market value of \$94,399 or \$83.69 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 memorandum from the Crete Township Assessor's Office. The assessor noted the effective date of the appellant's appraisal was January 2011 with sales from 2010 for this 2013 assessment appeal. The assessor also reported that appraisal comparable #2 was actually a bi-level dwelling.

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 Steger. The comparables consist of one-story brick or frame dwellings that were built between 1941 and 1973. The homes

range in size from 952 to 1,323 square feet of living area. Three comparables have basements and four comparables have central air conditioning. Two comparable each have a fireplace and four of the comparables have a garage. The properties sold between January 2010 and June 2012 for prices ranging from \$85,000 to \$140,000 or from \$81.50 to \$105.82 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 appellant's appraisal report as the Board finds the effective date is significantly remote in time to the assessment date at issue of January 1, 2013 and furthermore, due to the effective date, the appraiser utilized sales that occurred in 2010, a date further removed from the assessment date. The Board also finds the report lacks credibility having been reported as an exterior only appraisal, but then remarking on the condition of the subject interior. All of these factors combined result in affording little weight to the appraisal presented by the appellant.

The Board also finds that board of review comparable sale #1 sold in 2010, a date also remote in time to the valuation date at issue of January 1, 2013 and unlikely to be indicative of the subject's estimated market value.

Therefore, on this record, the Board finds the best evidence of market value to be board of review comparable sales #2 through #5. These comparables have varying degrees of similarity to the subject property and sold in May 2012 and June 2012 for prices ranging from \$85,000 to \$104,900 or from \$81.50 to \$92.58 per square foot of living area, including land. The subject's assessment reflects a market value of \$94,399 or \$83.69 per square foot of living area, including land, which is within the range of the best 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.



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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.