



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

APPELLANT: Bhim Hans
DOCKET NO.: 13-03224.001-R-1
PARCEL NO.: 23-16-18-209-002-0000

The parties of record before the Property Tax Appeal Board are Bhim Hans, 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: \$12,414
IMPR.: \$57,240
TOTAL: \$69,654

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 brick exterior construction with approximately 2,252 square feet of living area. The dwelling was constructed in 1977. Features of the home include a full basement which is finished as a family room, central air conditioning, a fireplace, an attached 613 square foot garage and a 720 square foot in-ground swimming pool. The property 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 \$145,000 as of January 1, 2013. The appraiser performed a restricted use appraisal report and certified that there was an exterior only inspection of the property, however, in the Addendum, the appraiser stated "There were no noted repairs needed at the time of inspection" and remarked the dwelling was considered to be in average condition; in the Addendum, the appraiser stated the

client/owner was contacted and informed of the exterior inspection and "information in this report was gathered regarding the subject's interior characteristics and updates." On page two of the Addendum, the appraiser noted, "For purposes of the appraisal the interior condition is assumed to be comparable to the exterior condition at time of inspection." Photographs of the subject consist solely of a front view with much of the home obstructed by shrubbery, no rear view of the dwelling and a "street scene."

As part of the subject's sales history, the appraiser reported the subject last sold in February 2013 as a foreclosure for \$68,250.

Using the sales comparison approach the appraiser analyzed three comparable sales located within 2.55-miles from the subject. The comparable parcels range in size from 12,000 to 23,781 square feet of land area and are improved with a ranch and two, split-level dwellings that are 22 to 54 years old. The homes range in size from 1,803 to 2,300 square feet of living area and feature basements/lower levels, two of which have finished areas. Each home has central air conditioning, one or two fireplaces and a two-car. One comparable also has a pole barn. The properties sold from March 2012 to July 2012 for prices ranging from \$130,000 to \$155,000 or from \$56.52 to \$85.97 per square foot of living area, including land.

The appraiser made adjustments to the comparables for land size, view, condition, room count, dwelling size, basement finish, number of fireplaces and/or other amenities determining the pole barn amenity was equivalent to the subject's pool amenity. From this process, the appraiser arrived at adjusted sale prices ranging from \$126,500 to \$159,800. Based on these adjusted sales, the appraiser concluded a final opinion of value of \$145,000 as of January 1, 2013.

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" disclosing the total assessment for the subject of \$69,654. The subject's assessment reflects a market value of \$209,864 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 submitted a memorandum and data prepared by the Crete Township Assessor's Office. The assessor contends the subject property sold in April 2013 for \$68,250; the sale is "invalid" and the assessor has no proof of any damage; if condition issues were reported, the assessor would reduce the assessment until the repairs were made (usually a year). As to the appellant's appraisal, the assessor noted the comparables consist of a split-level and two, one-story homes and the homes actually range in size from 1,536 to 2,278 square feet of living area whereas the subject one-story dwelling contains 2,252 square feet of living 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 one-story dwellings of brick or frame and masonry construction that were built between 1976 and 1991. The homes range in size from 2,371 to 2,727 square feet of living area. Each comparable has a basement, central air conditioning, a fireplace and a garage. The properties sold between August

2010 and March 2012 for prices ranging from \$164,900 to \$227,000 or from \$66.22 to \$92.79 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 no weight to the value conclusion presented in the appellant's appraisal report. The Board finds that the appraised value conclusion is not credible given sales comparables #2 and #3 which are dissimilar split-level style dwellings. Moreover, the Board finds the appraisal was presented as an exterior only appraisal. Additionally, as provided in the Uniform Standards of Professional Appraisal Practice, a restricted use appraisal report is for client use only. (See Advisory Opinion 11 (AO-11), *Uniform Standards of Professional Appraisal Practice, 2002 Edition*, The Appraisal Foundation, p. 146; *Uniform Standards of Professional Appraisal Practice and Advisory Opinions, 2006 Edition*, The Appraisal Foundation, p. 137. See also Standard Rule 2-2(c), *Uniform Standards of Professional Appraisal Practice, 2002 Edition*, The Appraisal Foundation, p. 27; and *Uniform Standards of Professional Appraisal Practice and Advisory Opinions, 2006 Edition*, The Appraisal Foundation, p. 28, explaining that a Restricted Use Appraisal is for client use only.) This type of report is not intended to be used by parties other than the client.

The Board also has given little weight to board of review comparables #2 and #3 as these properties sold in August 2010 and November 2010, dates remote in time to the valuation date at issue of January 1, 2013 and thus less likely to be indicative of the subject's estimated market value as of the assessment date.

On this very limited record, the Board finds the best evidence of market value to be appraisal sale #1 and board of review comparable sale #1. These comparables have varying degrees of similarity to the subject with dwelling sizes of 1,803 and 2,371 square feet of living area. The properties sold in March 2012 and July 2012 for prices of \$155,000 to \$220,000 or for \$85.97 and \$92.79 per square foot of living area, including land. The subject's assessment reflects a market value of \$209,864 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 in terms of overall value and slightly above the comparables on a per-square-foot basis. Based on this limited market value 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.