



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

APPELLANT: Kevin Van Drunen  
DOCKET NO.: 14-00964.001-R-1  
PARCEL NO.: 23-15-12-304-021-0000

The parties of record before the Property Tax Appeal Board are Kevin Van Drunen, 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 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:** \$49,217  
**IMPR.:** \$100,768  
**TOTAL:** \$149,985

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 2014 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 1.5-story dwelling of brick and stone exterior construction with approximately 5,139 square feet of living area.<sup>1</sup> The dwelling was constructed in 2002. Features of the home include a full walkout-style basement with finished area, central air conditioning, three fireplaces and an attached three-car heated garage. The property has a 3.02-acre site 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 \$450,000 as of January 1, 2014. The appraiser performed the both the cost and sales comparison

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<sup>1</sup> The appellant's appraiser described the dwelling as a two-story brick home with  $\pm$ 4,725 square feet of living area. The description of the home set forth in this decision is based on the subject's property record card. In light of the evidence, the descriptive discrepancy by the parties is irrelevant to the decision.

approaches to value in arriving at the opinion. Under the cost approach, the appraiser estimated the subject had a market value of \$491,244. Utilizing six comparable sales that were close in proximity to the subject and which range in size from 3,211 to 4,500 square feet of living area, the appraiser opined a market value for the subject of \$450,000. As part of the addendum, the appraiser provided details as to adjustments, selection of comparables and considerations in weighting the various comparable properties. In reconciling the estimates of value, the appraiser placed most weight upon the sales comparison approach. 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 \$204,454. The subject's assessment reflects a market value of \$615,269 or \$119.73 per square foot of living area, land included, when using the 2014 three year average median level of assessment for Will County of 33.23% as determined by the Illinois Department of Revenue.

In response to the appeal, the board of review submitted a memorandum and comparable sales data prepared by the Crete Township Assessor. The assessor reported that all six sales presented in the appellant's appraiser report were valid sales.

In support of its contention of the correct assessment the board of review through the township assessor submitted information on "two additional" unadjusted comparable sales which sold within Crete Township. These homes contain 2,278 and 2,986 square feet of living area, respectively. The properties sold in March 2012 and May 2013 for prices of \$368,000 and \$379,000 or for \$161.55 and \$126.93 per square foot of living area, respectively.

Based on this evidence, the board of review requested confirmation of the subject's assessment.

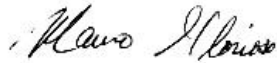
### **Conclusion of Law**

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 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 appellant. The board of review did not criticize or comment upon the appraisal in any manner. In fact, the board of review noted that the sales presented in the appraisal report were all valid sales and then the board of review presented two comparable sales which were both substantially smaller than the subject dwelling and which were smaller than each of the sales in the appraisal report. Accepted real estate valuation theory provides that all factors being equal, as the size of the property increases, the per unit value decreases. In contrast, as the size of a property decreases, the per unit value increases. Therefore, the comparables presented by the board of review present higher per-square-foot market values than the subject's estimated market value based on its assessment. In the absence of adjustments for differences, the Property Tax Appeal Board finds that these sales do not overcome the appellant's logical and well-explained appraisal report.

The subject's assessment reflects a market value of \$615,269 or \$119.73 per square foot of living area, including land, which is above the appraised value of \$450,000. On this record, the Board finds the subject property is overvalued and 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.



Chairman



Member



Member

Member



Acting 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: September 23, 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.