



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

APPELLANT: Herschel Gamble  
DOCKET NO.: 14-00981.001-R-1 through 14-00981.002-R-1  
PARCEL NO.: See Below

The parties of record before the Property Tax Appeal Board are Herschel Gamble, 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:

<b>DOCKET NO</b>	<b>PARCEL NUMBER</b>	<b>LAND</b>	<b>IMPRVMT</b>	<b>TOTAL</b>
14-00981.001-R-1	23-16-18-208-018-0000	11,847	69,272	\$81,119
14-00981.002-R-1	23-16-18-208-027-0000	1,098	0	\$1,098

Subject only to the State multiplier as applicable.

**Statement of Jurisdiction**

The appellant timely filed the appeal from decisions of the Will County Board of Review pursuant to section 16-160 of the Property Tax Code (35 ILCS 200/16-160) challenging the assessments 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 two-story dwelling of brick construction with 3,479 square feet of living area. The dwelling was constructed in 1977. Features of the home include a full finished basement, central air conditioning, a fireplace and an attached two-car garage. The property has a 19,008 square foot 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 prepared for a refinance transaction estimating the subject property had a market value of \$224,000 as of February 26, 2013. Based on this evidence, the appellant requested an assessment reflective of the appraised value.

The board of review submitted two sets of its "Board of Review Notes on Appeal" disclosing the total assessment for the two subject parcels of \$82,217. The subject's total assessments reflect a market value of \$247,418 or \$71.12 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 data prepared by the Crete Township Assessor's Office. The assessor reported that the appellant's appraisal contains six valid sales, however, three of the comparables are one-story dwellings, two of the comparables are 1.5-story dwellings and only one comparable #6 is a two-story dwelling similar to the subject.

In support of its contention of the correct assessment the board of review submitted information on four comparable sales located in the subject's subdivision and within 1.8-miles from the subject. The comparables consist of two-story brick and frame dwellings that were built between 1987 and 1996. The homes range in size from 1,907 to 2,605 square feet of living area with the homes having full or partial basements, one of which is finished. Each has central air conditioning, a fireplace and a garage ranging in size from 462 to 694 square feet of building area. The properties sold between July 2011 and August 2013 for prices ranging from \$169,000 to \$230,000 or from \$82.65 to \$93.88 per square foot of living area, including land.

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 did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The Board gave little weight in its analysis to the final opinion of value found in the appellant's appraisal report with a final value conclusion of \$224,000 because the intended user was the lender/client and various adjustments were not made for design when considering one-story homes and/or the adjustments that were made in the report were not well supported. In addition, the Board gave less weight to board of review comparable sale #1 that occurred in 2011 for a 2014 assessment appeal which is too remote in time to be indicative of the subject's estimated market value in 2014. The Board has also given reduced weight to board of review comparable sales #2, #3 and #4 as each of these dwellings is substantially smaller than the subject dwelling which contains 3,479 square feet of living area.

The Board finds the best evidence of market value to be the raw sales data reflected as appraisal sales #1, #5 and #6. These three comparable sales sold or were listed for prices ranging from \$224,900 to \$256,470 or from \$64.92 to \$95.34 per square foot of living area, including land. The subject's assessment reflects a market value of \$247,418 or \$71.12 per square foot of living area, including land, which is within the range established by the best comparable sales within

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the appellant's appraisal report that were most similar in design, age and/or dwelling size. 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.



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.