



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

APPELLANT: Emil Aloia  
DOCKET NO.: 14-00983.001-R-1  
PARCEL NO.: 23-15-12-302-001-0000

The parties of record before the Property Tax Appeal Board are Emil Aloia, 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:** \$13,509  
**IMPR.:** \$74,604  
**TOTAL:** \$88,113

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 two-story single-family dwelling of brick construction with 3,677 square feet of living area. The dwelling was constructed in 1971. Features of the home include a full basement, central air conditioning, two fireplaces, an attached two-car garage of 675 square feet of building area with a patio roof and a detached 480 square foot garage.<sup>1</sup> The property also features an 800 square foot in-ground swimming pool. The property has a 1.54-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 \$220,000 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

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<sup>1</sup> The appellant's appraiser did not report this second detached garage as a feature of the subject property.

appraiser stated "There were no noted repairs needed at the time of inspection" and remarked the dwelling appeared 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." Also, on page 1 of the appraisal report, the appraiser described the subject as a "Colonial" with an unfinished basement, but in the Addendum at page two, the appraiser described the subject as a "stone and frame 4-bedroom, 2-bath, **ranch** residence on a full, unfinished basement." (Emphasis added.)

Using the sales comparison approach the appraiser analyzed three comparable sales located within 1.06-miles from the subject. The comparable parcels range in size from .31 to 3.5-acres of land area and are improved with a ranch and two, "Contemporary" dwellings that are 17 to 40 years old. The homes range in size from 2,851 to 3,212 square feet of living area and feature basements, two of which have finished areas. Each home has central air conditioning, a fireplace and a two-car or a five-car garage. One comparable also has a barn. The properties sold in August 2012 and December 2012 for prices ranging from \$220,000 to \$237,500 or from \$73.33 to \$78.29 per square foot of living area, including land.

The appraiser made adjustments to the comparables for land size, age, condition, room count, dwelling size, basement finish, garage size, number of fireplaces and/or other amenities determining the barn amenity was equivalent to the subject's pool amenity. From this process, the appraiser arrived at adjusted sale prices ranging from \$215,300 to \$242,200.

Based on this evidence, the appellant requested the 2014 assessment be reflective of the January 1, 2013 appraised value.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$88,113. The subject's assessment reflects a market value of \$265,161 or \$72.11 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 noted that none of the comparables in the appraisal were two-story dwellings like the subject; the assessor contends the comparables in the appraisal consist of a split-level and two, one-story homes. Furthermore, the assessor reported that these homes actually range in size from 2,578 to 2,649 square feet of living area whereas the appraiser reported dwelling sizes ranging from 2,851 to 3,212 square feet of living area.

In addition, the assessor included a copy of a December 2013 Redfin listing of the subject property with a \$425,000 asking price.

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 consist of a 1.5-story and five, two-story dwellings of frame, brick or brick and frame construction that were built between 1889 and 1995. The homes range in size from 1,900 to 4,874 square feet of living area. Five of comparables have a basement, one of which has finished area. Each home has central air conditioning and four have one or two fireplaces. Each property has either an attached or a

detached garage. The properties sold between June 2011 and November 2013 for prices ranging from \$159,900 to \$365,000 or from \$70.78 to \$93.69 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 the analysis of sales comparables, #1 and #2, that are dissimilar one-story style dwellings. Moreover, the Board finds the appraisal contains various errors in the description of the subject property and 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 #3 through #6 as the dwellings were all significantly smaller ranging in size from 1,900 to 2,559 square feet of living area when compared to the subject dwelling of 3,677 square feet of living area.

On this very limited record, while none of the comparable properties are particularly similar to the subject, the Board finds the best evidence of market value to be board of review comparable sales #1 and #2. These comparables have varying degrees of similarity to the subject and contain 3,896 and 4,874 square feet of living area, respectively. The properties sold in December 2012 and August 2013 for prices of \$345,000 and \$365,000 or for \$70.78 and \$93.69 per square foot of living area, including land. The subject's assessment reflects a market value of \$265,161 or \$72.11 per square foot of living area, including land, which is below the range established by the best comparable sales in the record in terms of overall value and within the range 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.



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Chairman



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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.