



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

APPELLANT: Craig and Jana Olthoff  
DOCKET NO.: 14-00989.001-R-1  
PARCEL NO.: 23-15-12-304-005-0000

The parties of record before the Property Tax Appeal Board are Craig and Jana Olthoff, the appellants, by 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:** \$7,639  
**IMPR.:** \$83,045  
**TOTAL:** \$90,684

Subject only to the State multiplier as applicable.

**Statement of Jurisdiction**

The appellants 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 split-level single-family dwelling of brick exterior construction with 2,878 square feet of living area.<sup>1</sup> The dwelling was constructed in 1988. Features of the home include a basement with finished area, central air conditioning, a two-story double-sided fireplace and an attached 668 square foot garage. Additional features include a cedar shake shingle hip roof and both a garage and garden shed that are heated. The property consists of 1.62-acres of land area and is located in Crete, Crete Township, Will County.

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<sup>1</sup> The appellants' appraiser described the subject alternatively as a 1.5-story dwelling and as a split-level, but specifically reported the dwelling as containing 1,843 square feet of living area. The assessing officials provided a detailed schematic drawing that supported describing the dwelling as a split-level home that contains 2,878 square feet of living area. The Board finds that the assessing officials provided the best evidence of the subject's design and dwelling size.

The appellants contend overvaluation as the basis of the appeal. In support of this argument the appellants submitted an appraisal estimating the subject property had a market value of \$215,000 as of January 22, 2013 as prepared by Curtis D. Newsom of CDN Appraisal, Ltd.

The appraisal report was prepared for a purchase transaction after the property had been on the market for 264 days. The appraiser reported the original listing price was \$233,750 and the contract sales price was \$170,000 in January 2013. The appraiser performed the cost approach to value and the sales comparison approach to value in arriving at his opinion of value.

Under the cost approach the appraiser estimated the subject had a site value of \$40,000. The appraiser estimated the replacement cost new of the improvements to be \$233,487. The appraiser estimated physical depreciation to be \$46,669 resulting in a depreciated improvement value of \$186,818. The appraiser also estimated the site improvements had a value of \$20,000. Adding the various components, the appraiser estimated the subject property had an estimated market value of \$246,818 under the cost approach to value.

Under the sales comparison approach to value, the appraiser analyzed three sales and two listings of suggested comparables. The comparables consist of two one-story, two split-level and a 1.5-story dwelling. These homes range in size from 1,498 to 2,649 square feet of living area. Each comparable has a basement, three of which have finished area. Each comparable has central air conditioning, one or two fireplaces and a two-car or a three-car garage. The comparables sold in August 2012 or December 2012 or had asking prices ranging from \$185,000 to \$235,000 or from \$83.05 to \$140.66 per square foot of living area, including land. Next, the appraiser made adjustments to the comparables for differences when compared to the subject. Adjustments included sales or financing concessions for the two listings and differences for all of the comparables included land area, location, dwelling size, basement finish, size of the garage, additional amenities and/or additional amenities such as a pole barn or tennis court. After this adjustment process, the appraiser opined adjusted sale prices ranging from \$205,500 to \$231,000. The appraiser then estimated the subject's market value under the sales comparison approach to be \$215,000.

In reconciliation, the appraiser gave most weight to the sales comparison approach and concluded an opinion of the subject property's estimated market value as \$215,000 as of January 22, 2013.

Based on this evidence, the appellants requested an assessment reflective of the appraised value of the subject property.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$90,684. The subject's assessment reflects a market value of \$272,898 or \$94.82 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 from the Crete Township Assessor's Office. The assessor contended that the appellants' appraisal contained four sales and one listing to arrive at the value opinion. Two of the comparable homes were one-story

dwelling, comparable #3 was a split-level dwelling and comparable #4 is a two-story dwelling located a substantial distance from the subject.

In support of its contention of the correct assessment the board of review through the township assessor submitted information on six comparable sales of three split-level, a two-story and two one-story dwellings. The homes range in size from 1,710 to 3,896 square feet of living area. Each home has a basement, one of which has finished area. The homes have central air conditioning, a fireplace and five of the comparables have a garage. Comparable #2 also has a pool and comparable #6 has a below grade entrance. The properties sold between February 2011 and September 2013 for prices ranging from \$140,000 to \$365,000 or from \$74.42 to \$126.64 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 appellants contend 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 appellants 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 appraisal evidence presented by the appellants in this matter. The appraisal has an effective valuation date of January 22, 2013, almost one year prior to the assessment date at issue of January 1, 2014. The Board further finds that the appraiser utilized dissimilar comparable properties in developing the sales comparison approach to value. Specifically, the appraiser utilized two one-story or ranch style dwellings under the sales comparison approach which the Board finds to be dissimilar to the subject and not suitable comparable properties. Moreover, the Board finds there were substantial differences in land area and/or dwelling size between the subject and several of the comparable sales analyzed by the appellants' appraiser. The Board also finds that the two split-level style dwellings utilized by the appraiser were each much smaller in dwelling size than the subject dwelling. Given these deficiencies in the appraisal analysis, the Board finds that the value conclusion of the appraisal report is not a reliable indicator of the subject's estimated market value as of January 1, 2014. The Board also finds that board of review comparable sales #4, #5 and #6 each differ substantially in dwelling size from the subject home and are not suitable comparable properties for analysis.

The Board finds the best evidence of market value to be board of review comparable sales #1, #2 and #3. These board of review comparable sales are split-level style homes that range in dwelling size from 2,150 to 2,363 square feet of living area and sold between January 2012 and June 2012 for prices ranging from \$160,000 to \$218,000 or from \$74.42 to \$92.26 per square foot of living area, including land. The subject's assessment reflects a market value of \$272,898 or \$94.82 per square foot of living area, including land, which is above the range established by the best comparable sales in the record, but appears to be justified when giving due consideration

to differences in age, size, basement finish and/or features. After considering adjustments and the differences in the best suggested comparables when compared to the subject property, the Board finds the subject's improvement assessment is supported by these most comparable properties contained 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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Member

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Member



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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: October 21, 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.