



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

APPELLANT: David Dendler  
DOCKET NO.: 14-01443.001-R-1  
PARCEL NO.: 16-05-24-301-017-0000

The parties of record before the Property Tax Appeal Board are David Dendler, 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:** \$ 35,824  
**IMPR.:** \$144,896  
**TOTAL:** \$180,720

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 brick dwelling that has 4,528 square feet of living area. The dwelling was built in 1996. The home features a full finished basement, central air conditioning, two fireplaces, and a 939 square foot three-car attached garage. The subject has a 25,456 square foot site. The subject property is located in Homer Township, Will County, Illinois.

The appellant submitted evidence before the Property Tax Appeal Board claiming overvaluation as the basis of the appeal. In support of this argument, the appellant submitted an appraisal of the subject property. The appraiser developed the sales comparison approach to value in arriving at an opinion of value of \$375,000 as of January 1, 2012. Based on this evidence, the appellant requested a reduction in the subject's assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$180,720. The subject's assessment reflects an estimated market value of \$543,846 or \$120.11 per square foot of living area including land when applying the 2014 three-year average median level of assessment for Will County of 33.23%.

With respect to the appellant's evidence, the assessor pointed out the appellant's appraiser utilized incorrect dwelling sizes for comparables #1 and #2 according to county records. In addition, the appellant's appraiser overstated the age of the subject dwelling.

In support of the subject's assessment, the board of review submitted three comparable sales located in close proximity to the subject. The comparables consist of two-story dwellings of brick and cedar, brick and stone or brick exterior construction that were built from 1979 to 2007. Features had varying degrees of similarity when compared to the subject. The dwellings range in size from 4,018 to 4,709 square feet of living area and are situated on sites that contain from 20,487 to 43,942 square feet of land area. The comparables sold from February 2013 to September 2013 for prices ranging from \$525,000 or \$758,000 or from \$111.49 to \$176.65 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 failed to meet this burden of proof and no reduction in the subject's assessment is warranted.

The appellant submitted an appraisal estimating the subject property has a market value of \$375,000 as of January 1, 2012. The Board gave no weight to the appraisal report. The effective date of the appraisal is two years prior to the subject's January 1, 2014 assessment date, which is not a reliable indicator of market value. Moreover, the purported comparable sales within the report sold in 2011, which are not indicative of market value as of the subject's assessment date. Finally, the appraiser used incorrect dwelling sizes for two comparables and overstated the age of the subject property. These factors further undermine the credibility of the appraisal report.

The Board finds the board of review submitted three comparable sales located in close proximity to the subject. These properties had varying degrees of similarity when compared to the subject in location, land area, design, age, dwelling size and most features and sold more proximate in time to the subject's assessment date. They sold from February 2013 to September 2013 for prices ranging from \$525,000 or \$758,000 or from \$111.49 to \$176.65 per square foot of living area including land. The subject's assessment reflects an estimated market value of \$543,846 or \$120.11 per square foot of living area including land, which falls within the range established by these comparable sales. After considering any logical adjustments to the comparables for differences when compared to the subject, the Board finds the subject's assessment is supported. Therefore, no reduction in the subject's assessment is warranted.

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



Acting 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: \_\_\_\_\_

April 21, 2017



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.