



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

APPELLANT: Gabriel and Krystal Orenic  
DOCKET NO.: 15-00524.001-R-1  
PARCEL NO.: 05-06-17-405-024-0000

The parties of record before the Property Tax Appeal Board are Gabriel and Krystal Orenic, the appellants, 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:** \$16,245  
**IMPR.:** \$86,400  
**TOTAL:** \$102,645

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 2015 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 is improved with a part two-story and part one-story single family dwelling of frame and brick construction with 3,151 square feet of living area. The dwelling was constructed in 1998 and is approximately 17 years old. Features of the home include an unfinished basement, central air conditioning, one fireplace and a three-car attached garage. The subject property also has an in-ground swimming pool. The property is located in Shorewood, Troy Township, Will County.

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 \$254,000 as of January 1, 2015. The appraisal was prepared by Scott A. Sieman, a certified residential appraiser. In estimating the market value of the subject property the appraiser developed the sales comparison approach to value using four comparable sales improved with two-story

dwelling that ranged in size from 2,340 to 3,593 square feet of living area. The dwellings ranged in age from 12 to 26 years old. Each home has a basement with two having finished area, central air conditioning, one fireplace and a two-car or a three-car garage. These properties sold from June 2014 to November 2014 for prices ranging from \$233,000 to \$256,900 or from \$71.50 to \$102.99 per square foot of living area, including land. The appraiser made adjustments to the sales for financing concessions and for differences from the subject property to arrive at adjusted prices ranging from \$240,300 to \$254,200. Based on this evidence the appellants requested the subject's assessment be reduced to \$84,658.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$102,645. The subject's assessment reflects a market value of \$308,707 or \$97.97 per square foot of living area, land included, when using the 2015 three year average median level of assessment for Will County of 33.25% as determined by the Illinois Department of Revenue.

In support of its contention of the correct assessment the board of review submitted information on eight comparable sales identified by the township assessor. The comparables were improved with one two-story dwelling and seven part two-story and part one-story dwellings that ranged in size from 2,149 to 3,486 square feet of living area. The dwellings were constructed from 1992 to 2000. Each comparable has a full or partial unfinished basement, central air conditioning, one fireplace and a garage ranging in size from 576 to 1,285 square feet of building area. Three comparables had in-ground swimming pools. Each comparable was located in the subject's subdivision with two being identified as being in the "same court." The sales occurred from May 2013 to October 2014 for prices ranging from \$235,000 to \$360,000 or from \$97.61 to \$134.90 per square foot of living area, including land.

The board of review requested no change be made to 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 Board finds the best evidence of market value to be the appellants' appraisal comparable sales #1, #2 and #4 as well as board of review sales #1, #2, #4 and #8. These comparables were improved with part two-story and part one-story dwellings that ranged in size from 2,607 to 3,593 square feet of living area. These properties had similar features as the subject property with the exception only two of the comparables had an in-ground swimming pool as does the subject property. These comparables sold from November 2013 to November 2014 for prices ranging from \$233,000 to \$360,000 or from \$71.50 to \$126.58 per square foot of living area, including land. The two best comparables with respect to location were board of review sales #1 and #2, which were located along the same street and within the same block as the subject property. Each of these properties sold in August 2014 for prices of \$330,000 and \$305,000 or

for \$126.58 and \$113.26 per square foot of living area, including land, respectively. The Board finds the fact that the appellants' appraiser failed to use these two comparable sales detracts from the credibility of his appraisal. The subject's assessment reflects a market value of \$308,707 or \$97.97 per square foot of living area, including land, which is within the range established by the best comparable sales provided by the parties. The Board further finds the subject's assessment is well supported by the two sales most similar to the subject in location, each with a which had a price above the market value reflected by the subject's assessment on a per square foot basis. Less weight was given the remaining sales provide by the parties due to differences from the subject in size or date of sale. 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: March 24, 2017



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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.