



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

APPELLANT: Robert Michels  
DOCKET NO.: 15-00530.001-R-1  
PARCEL NO.: 16-05-01-128-015-0000

The parties of record before the Property Tax Appeal Board are Robert Michels, 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:** \$26,651  
**IMPR.:** \$137,113  
**TOTAL:** \$163,764

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 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 two-story dwelling of brick exterior construction with 3,807 square feet of living area.<sup>1</sup> The dwelling was constructed in 1995. Features of the home include a basement with finished living area, central air conditioning, one fireplace and a three-car attached garage. The property has a 45,835 square foot site and is located in Orland Park, Homer 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 \$340,000 as of January 1, 2013. The appraisal was prepared by Scott A. Sieman, a certified residential real estate appraiser. In estimating the market value the appraiser developed the sales comparison

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<sup>1</sup> The Board finds the best evidence of size was the subject's property record card submitted by the board of review that had a schematic diagram, measurements and calculations of the dwelling's size.

approach to value using three comparable sales improved with two-story dwellings that ranged in size from 3,071 to 3,607 square feet of living area. The dwellings ranged in age from 15 to 30 years old. Each comparable has a basement with two being finished, central air conditioning, one fireplace and a three-car garage. The sales occurred from February 2012 to November 2012 for prices ranging from \$297,500 to \$345,000 or from \$95.65 to \$97.45 per square foot of living area, including land. The appraiser made adjustments to the comparable sales for differences from the subject property to arrive at adjusted prices ranging from \$332,200 to \$346,300. Based on this analysis the appellant's appraiser arrived at an estimated market value of \$340,000. Based on this evidence the appellant requested the subject's assessment be reduced to \$113,322.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$163,764. The subject's assessment reflects a market value of \$492,523 or \$129.37 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 the assessment the board of review provided information on three comparable sales identified by the township assessor that were improved with two-story dwellings that ranged in size from 3,605 to 4,228 square feet of living area. The dwellings were constructed in 1991 and 2006. Each comparable has an unfinished basement, central air conditioning, one or three fireplaces and a three-car garage ranging in size from 642 to 861 square feet of building area. The sales occurred from June 2013 to July 2014 for prices ranging from \$428,500 to \$750,000 or from \$118.86 to \$177.39 per square foot of living area, including land.

In rebuttal the township assessor asserted that the appraiser had reported an incorrect size for the subject property, none of the comparable sales contained in the appellant's appraisal were located in the subject's subdivision and all the sales used in the appraisal occurred in 2012 and should be given no weight.

The board of review requested no change in the subject's assessment.

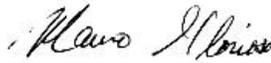
### **Conclusion of Law**

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 finds the best evidence of market value to be the comparable sales submitted by the board of review. The comparables were more similar to subject property in location than were the sales contained in the appellant's appraisal and sold more proximate in time to the assessment date than did the sales contained in the appellant's appraisal. The board of review comparable sales sold for prices ranging from \$428,500 to \$750,000 or from \$118.86 to \$177.39 per square foot of living area, including land. The subject's assessment reflects a market value of \$492,523 or \$129.37 per square foot of living area, including land, which is within the range established by

the best comparable sales in the record. Little weight was given the conclusion of value contained in the appellant's appraisal as the appraisal had an effective date of January 1, 2013, two years prior to the assessment date at issue, and the sales contained in the report occurred more than two years prior to the assessment date at issue. 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.