



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

APPELLANT: Agema Trust  
DOCKET NO.: 15-00534.001-R-1  
PARCEL NO.: 18-13-24-202-019-0000

The parties of record before the Property Tax Appeal Board are Agema Trust, 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 **A Reduction** 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:** \$34,037  
**IMPR.:** \$74,286  
**TOTAL:** \$108,323

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 one-story dwelling of brick and frame construction that contains 2,706 square feet of living area.<sup>1</sup> The dwelling is approximately 14 years old. Features of the home include a full unfinished basement, three bedrooms, three bathrooms, central air conditioning, one fireplace and a three-car attached garage. The property has a 34,142 square foot site and is located in Monee, Green Garden Township, Will County.

---

<sup>1</sup> The Board finds the best evidence of the dwellings size to be contained in the appraisal provided by the appellant. The appellant's appraiser included a detailed schematic diagram and calculations of the buildings gross living area. The appellant's appraiser also stated within the report that he had measured the subject property. In comparing the schematic diagram contained in the appellant's appraisal with the schematic diagram on the subject's property record card provided by the board of review, the primary difference is attributed to the attached garage building area.

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 \$325,000 as of January 1, 2015. The appraisal was prepared by Robert J. Jilek, a certified residential real estate appraiser. In estimating the market value of the subject property the appraiser developed the sales comparison approach to value using five sales and one listing. The comparables were improved with one 1-story dwelling, three 2-story dwellings, a Tudor style dwelling and a Cape Cod style dwelling that ranged in size from 2,384 to 3,700 square feet of living area. The dwellings ranged in age from 10 to 27 years old. The properties were located from .09 to 2.73 miles from the subject property. Each comparable has a full basement with three having finished area, central air conditioning, one or two fireplaces and a 2-car or a 3-car garage. One comparable also has a swimming pool. The five sales occurred from January 2014 to May 2015. The comparables sold or had listing prices ranging from \$324,000 to \$399,000 or from \$94.31 to \$157.34 per square foot of living area, including land. The appraiser made adjustments to the comparables for differences from the subject to arrive at adjusted prices ranging from \$310,092 to \$406,100. Based on these sales the appraiser arrived at an estimated market value of \$325,000.

The appellant requested the subject's assessment be reduced to \$108,323.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$131,799. The subject's assessment reflects a market value of \$396,388 or \$146.48 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 copies of the property record cards for appellant's appraisal comparable sales #1, #2, #3, #5 and #6. The board of review also had a grid analysis of the comparable sales contained in the appellant's appraisal with a notation that appraisal sale #4 was not located in Green Garden Township. The board of review requested no change be made to 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 met this burden of proof and a reduction in the subject's assessment is warranted.

The Board finds the best evidence of market value to be the appraisal submitted by the appellant. The appellant's appraiser developed the sales comparison approach to value using five sales and one listing that had varying degrees of similarity to the subject property. Based on these sales the appellant's appraiser estimated the subject property had a market value of \$325,000 as of the assessment date at issue. The board of review provided no independent comparable sales in support of the market value reflected by the subject's assessment or to refute the appraised value presented by the appellant. The subject's assessment reflects a market value of \$396,388, which

is above the appraised value presented by the appellant. Based on this evidence the Board finds a reduction in the subject's assessment commensurate with the appellant's request is 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.



Chairman



Member



Member

Member



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



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.