



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

APPELLANT: Rodney J. Bingham
DOCKET NO.: 15-00536.001-R-1
PARCEL NO.: 22-23-18-100-014-0000

The parties of record before the Property Tax Appeal Board are Rodney J. Bingham, 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: \$17,422
IMPR.: \$67,895
TOTAL: \$85,317

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 frame construction with 2,456 square feet of living area.¹ The dwelling was constructed in 1992 and is approximately 23 years old. Features of the home include a partially finished basement, central air conditioning and a two-car attached garage. The property also has a 1,762 square foot pole barn with a concrete floor. The improvements are located on a 229,836 square foot site and is located in Beecher, Washington 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 \$210,000

¹ The Board finds the best evidence of size was a schematic diagram with measurements and calculations of the subject dwelling submitted by the board of review. The appellant's appraisal indicated the subject dwelling had 2,400 square feet of living area but had no diagram or measurements to support this conclusion.

as of January 1, 2014. The appraisal was prepared by Eric R. Sladcik, a certified general real estate appraiser.

In estimating the subject's market value the appraiser developed the cost approach to value and the sales comparison approach to value. Under the cost approach the appraiser arrived at an estimated market value of \$226,600. The appraiser used three comparable sales in developing the sales comparison approach to value. The comparable sales were improved with two, 2-story dwellings and a one-story dwelling that were described as ranging in size from 1,896 to 2,500 square feet of living area. The dwellings were either 9 or 20 years old. Each comparable has a basement with one being partially finished and central air conditioning. Two comparables have one fireplace, two comparables have two-car garages and one comparable has a pole barn. Two comparables have sites with 9,375 and 10,370 square feet of land area and one comparable has a site with 429,678 square feet of land area. The sales occurred from April 2013 to May 2014 for prices ranging from \$203,000 to \$210,000 or from \$83.60 to \$110.76 per square foot of living area, including land. The appraiser made adjustments to the comparables for differences from the subject property to arrive at adjusted prices ranging from \$203,010 to \$217,100. The appraiser arrived at an estimated value under the sales comparison approach to value of \$210,000.

In reconciling the two approaches to value the appraiser gave most weight to the sales comparison approach to value to arrive at an estimated market value of \$210,000 as of January 1, 2014.

The appellant requested the subject's assessment be reduced to \$69,993.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$85,317. The subject's assessment reflects a market value of \$256,592 or \$104.48 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 on four comparable sales, with comparable sales #3 and #4 being the same properties as appellant's appraisal comparable sales #1 and #3. The board of review submission included copies of the property record cards and sketches with the dimensions for the subject and the comparable dwellings. This evidence described comparables #3 and #4 as having 2,542 and 2,404 square feet of living area, respectively, each of which is larger than the size reported by the appellant's appraiser for these same two properties. In all, the comparables were improved with a 1.5-story dwelling and three 2-story dwellings that ranged in size from 1,974 to 2,544 square feet of living area. The dwellings were constructed from 1979 to 2004. Each comparable has an unfinished basement, central air conditioning and a garage ranging in size from 478 to 912 square feet of living area. These properties had sites ranging in size from 9,974 square feet to 3.12 acres. The properties sold from May 2013 to May 2014 for prices ranging from \$203,000 to \$235,000 or from \$82.21 to \$103.88 per square foot of living area, including land.

The board of review requested no change be made to the subject's assessment.

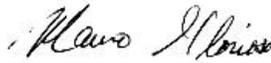
Conclusion of Law

The 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.

Initially, the board finds the best evidence of size for the subject property and the comparables was presented by the board of review, which included copies of the property record cards and sketches with the dimensions for the subject and the comparable dwellings. The appellant's appraisal did not contain any data to support the purported size for the subject property and the comparable sales.

The Board finds the best evidence of market value to be the appraisal comparable sales #1 and #3 as well as the four comparable sales provided by the board of review, which included appellant's appraisal comparable sales #1 and #3. These comparables sold from May 2013 to May 2014 for prices ranging from \$203,000 to \$235,000 or from \$82.21 to \$103.88 per square foot of living area, including land. The subject's assessment reflects a market value of \$256,592 or \$104.48 per square foot of living area, including land, which is above the range established by the best comparable sales in the record. The Board finds the subject's greater market value is justified when considering the fact the subject property has a larger site than any of the comparable sales and the subject property has a 1,762 square foot pole barn with a concrete floor that none of the comparables have. The Board gave less weight to the conclusion of value contained in the appellant's appraisal report due to the fact the effective date was one year prior to the assessment date at issue. Furthermore, one of the sales used by the appellant's appraiser differed from the subject in style, being a one-story dwelling while the subject property is improved with a two-story dwelling. 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.



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.