



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

APPELLANT: Ann Zajac  
DOCKET NO.: 15-00602.001-R-1  
PARCEL NO.: 23-15-05-403-029-0000

The parties of record before the Property Tax Appeal Board are Ann Zajac, 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:** \$3,014  
**IMPR.:** \$50,314  
**TOTAL:** \$53,328

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 consists of two multi-family dwellings on the same parcel. Dwelling A is described as a two-story dwelling of frame construction containing 2,816 square feet of living area<sup>1</sup>. Dwelling B is described as a two-story dwelling of frame construction containing 1,382 square feet of living area. Both dwellings were constructed in 1904 and both feature unfinished basements. The two dwellings together contain a combined square footage of 4,198 square feet of living area in four apartment units.<sup>2</sup> The property is located in Steger, Crete Township, Will County.

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<sup>1</sup> Per property record card submitted by the board of review.

<sup>2</sup> The Redfin MLS Property Listing Sheet submitted by the board of review indicates each dwelling contains two apartment units.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted an appraisal prepared by Scott Sieman estimating the subject property had a market value of \$52,000 as of January 1, 2015. The appraiser indicates the subject has three apartment units and contains 2,809 square feet of living area. The appraiser analyzed three comparables that sold from March through December 2014 for prices ranging from \$38,500 to \$51,500 or from \$17,167 to \$24,000 per apartment unit including land. These comparables are described as two or three-unit multi-family frame dwellings ranging in age from 57 to 106 years of age. They are located a distance of .23 to .36 of a mile from the subject. The comparables have varying degrees of similarity as compared to the subject. After adjusting for differences with the subject in site, room count, living area and garages, the comparables' adjusted sale prices ranged from \$41,500 to \$54,200.

Based on this evidence, the appellant requested the total assessment be reduced to \$17,332 or a market value of approximately \$52,000 or \$13,000 per apartment unit including land at the statutory level of assessment using four apartments total for both dwellings.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject property of \$66,492. The subject's assessment reflects a market value of \$199,976 or \$49,994 per apartment unit, 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.

With respect to the appellant's evidence, the board of review states in a cover memo there are two dwellings on the subject property both converted into rental units. They contain 2,809 and 1,382 square feet of living area, respectively. The board of review states the appellant also purchased two additional lots and one additional one-story rental house in 2002. The board of review also stated comparable #1 in the appraisal report consists of two dwellings containing a combined total of 2,408 square feet of living area and comparable #3 is a one-story dwelling. The board of review submitted property record cards in support of this information.

In support of the subject's assessment, the board of review submitted a Redfin Multiple Listing Sheet indicating the subject property, plus a third dwelling as described in the board of review's cover memo, was listed for \$274,900 on April 29, 2014, eight months prior to the subject's assessment date of January 1, 2015. The listing indicated each of the three dwellings contained two apartment units for a total of six units for sale in the listing. The board of review also submitted information on six comparable sales. These comparables are described as 1.5 or 2-story single family frame dwellings built from 1916 to 1995, with no age given for one comparable. They range in size from 1,388 to 2,730 square feet of living area and are located within eight blocks of the subject. These comparables sold from February 2013 through September 2015 for prices ranging from \$104,025 to \$199,000 or from \$72.89 to \$78.84 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 met this burden of proof and a reduction in the subject's assessment is warranted.

Initially, the Board finds the subject property consists of two dwellings on the same parcel. Each dwelling contains two apartment units each for a total of four apartment units. The Board further finds the dissimilarity between the subject and the comparables, in that the subject contains two buildings rather than one, makes the use of value per square foot of living area as the unit of comparison impractical. Therefore, the Board will utilize value per apartment unit as the basis of comparison.

The appellant submitted an appraisal estimating the property had a market value of \$52,000 or \$13,000 per apartment unit including land as of January 1, 2015. The Board gave no weight to the final opinion of market value in the appraisal report based on several issues. The appraiser omitted the second dwelling on both the subject parcel as well as comparable #1 based on inconsistent dwelling sizes as compared to the property record cards. The appraiser, contrary to the MLS Listing Sheet, stated the subject contained three apartment units rather than four. These factors undermine the credibility of the appraisal report.

The Board finds none of the comparables submitted by either party were particularly similar to the subject property. The Board finds the best evidence of market value in the record to be the MLS Listing Sheet in which the appellant, utilizing a realtor, advertised for sale the subject property plus one additional dwelling, or a total of six apartment units, for \$274,900 eight months prior to the subject's assessment date. While no specifics were disclosed about the lot sizes or the size of the third dwelling, the Board finds the appellant was asking \$45,817 per unit for the six units plus land. Applying this value per unit to the subject's four apartment units, the market value would be \$183,267 based on the asking price, which defines the upper limit of value. The subject's assessment reflects a market value of \$200,579 or \$50,144 per apartment unit, including land, which is not supported by the data in the record. Based on this evidence, the Board finds a reduction in the subject's assessment based on overvaluation 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. Pursuant to Section 1910.50(b) of the rules of the Property Tax Appeal Board (86 Ill.Admin.Code §1910.50(b)) the proceeding before the Property Tax Appeal Board is terminated when the decision is rendered. The Property Tax Appeal Board does not require any motion or request for reconsideration.



Chairman



Member



Member

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: March 20, 2018



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 or years of the same general assessment period, as provided in Sections 9-125 through 9-225, 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 such subsequent year or years 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 OR YEARS. A separate petition and evidence must be filed for each of the remaining years of the general assessment period.

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.

PARTIES OF RECORD

AGENCY

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