



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

APPELLANT: Carl Vierk  
DOCKET NO.: 15-00603.001-R-1  
PARCEL NO.: 23-15-09-106-016-0000

The parties of record before the Property Tax Appeal Board are Carl Vierk, 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:** \$13,576  
**IMPR.:** \$74,210  
**TOTAL:** \$87,786

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 a one-story dwelling of brick construction with 2,726 square feet of living area.<sup>1</sup> The dwelling was constructed in 2002. Features of the home include a full basement with 2,045 square feet of finished area, central air conditioning, a fireplace and a 933 square foot attached garage. The property has a 77,874 square foot site and is located in Crete, Crete Township, Will County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted an appraisal prepared by Eric Sladcik estimating the subject property had a

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<sup>1</sup> The appellant's appraiser reported a dwelling size for the subject of 2,600 square feet of living area but did not submit any supportive evidence such as a schematic drawing. The assessing officials reported a dwelling size of 2,726 square feet of living area which was supported by a schematic drawing on the property record card. The Board will use a dwelling size for the subject of 2,726 square feet of living area for purposes of this appeal.

market value of \$205,000 as of January 1, 2014. The appraiser analyzed three comparables that sold from May 2013 through May 2014 for prices ranging from \$184,500 to \$205,000 or from \$66.67 to \$98.75 per square foot of living area including land. These comparables are described as 1 or 2-story brick or brick and frame dwellings ranging in age from 15 to 22 years of age. They range in size from 2,076 to 3,000 square feet of living area and are located a distance of five to seven blocks from the subject. The comparables feature basements, one with finished area, central air conditioning and two-car garages. Two comparables feature fireplaces. After adjusting for dissimilarities from the subject, the comparables' adjusted sale prices range from \$195,600 to \$222,200. The appraiser also developed the cost approach which valued the property at \$220,200. In reconciliation, the appraiser gave more weight to the market approach with cost approach given secondary consideration.

Based on this evidence, the appellant requested the total assessment be reduced to \$68,327 or a market value of approximately \$205,000 or \$75.20 per square foot of living area including land at the statutory level of assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$87,786. The subject's assessment reflects a market value of \$264,018 or \$96.85 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.

With respect to the appellant's evidence, the board of review submitted a letter from the township assessor stating comparables #2 and #3 used in the appraisal were two-story dwellings and two of the sales occurred in 2013. The board of review also submitted a grid analysis and property record cards for the parties' comparables.

In support of its contention of the correct assessment the board of review submitted information on eight comparable sales. They are described as one-story brick and/or frame dwellings that range in size from 1,074 to 2,579 square feet of living area built between 1958 and 2004. They feature basements, three with finished area, central air conditioning and garages that range in size from 339 to 664 square feet of building area. Four comparables feature fireplaces. Although no specific information was provided regarding the distances from the comparables to the subject, the board of review comparables are located in the same general area as the subject based on the aerial photographic evidence. These comparables sold between April 2012 and September 2014 for prices ranging from \$125,000 to \$249,500 or from \$77.87 to \$118.08 per square foot of living area including land.

Based on this evidence and argument, 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 did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The Property Tax Appeal Board gave little weight to the value conclusion contained in the appraisal submitted by the appellant. The Board finds that comparables #2 and #3 were two-story dwellings as compared to the subject's one-story design which undermines the credibility of the appraisal report. The Board further finds that the appraisal had an effective date of January 1, 2014, one year prior to the subject's assessment date of January 1, 2015.

The Board finds none of the comparable sales submitted by either party were particularly similar to the subject having dissimilar dwelling sizes, styles, basement finishes, ages and/or sale dates not proximate in time to the subject's assessment date of January 1, 2015. Recognizing these discrepancies, the Board finds the best evidence of market value to be appraisal comparable #1 and board of review comparables #4 and #6. Although two of these comparables sold in late 2013, are smaller than the subject and lack a finished basement, they are otherwise similar to the subject in location, exterior construction and style. These comparables sold from September 2013 through August 2014 for prices ranging from \$170,000 to \$215,000 or from \$77.87 to \$98.72 per square foot of living area including land. The subject's assessment reflects a market value of \$264,018 or \$96.85 per square foot of living area, including land, which is within the range established by the best comparable sales on a per square foot basis. The subject's assessed estimated market value is greater than the comparables on a total market value basis, but this is supported given the subject's larger dwelling size, land size, newer age and superior features. Based on this evidence the Board finds no reduction in the subject's assessment based on overvaluation 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. 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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