



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

APPELLANT: Emil Aloia  
DOCKET NO.: 15-00604.001-R-1  
PARCEL NO.: 23-15-12-301-031-0000

The parties of record before the Property Tax Appeal Board are Emil Aloia, 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:** \$15,842  
**IMPR.:** \$60,602  
**TOTAL:** \$76,444

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 brick dwelling containing 2,616 square feet of living area. The dwelling was constructed in 2001. Features of the home include a partial basement with finished area, central air conditioning, a fireplace and an attached 622 square foot garage. The property has a 52,266 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 Scott Sieman estimating the subject property had a market value of \$200,000 or \$76.45 per square foot of living area as of January 1, 2015. The appraiser analyzed three comparables that sold in August and October 2014 for prices ranging from \$195,000 to \$210,500 or from \$69.13 to \$73.96 per square foot of living area including land. These comparables are described as "colonial" or "ranch" dwellings<sup>1</sup> ranging in age from

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<sup>1</sup> The photographic evidence in the appraisal shows comparables #1 and #2 are 2-story dwellings.

21 to 36 years old. They range in size from 2,643 to 2,864 square feet of living area and are located a distance of 1.09 to 2.09 miles from the subject. The comparables feature basements, one with finished area, central air conditioning, one or two fireplaces and two or three-car garages. After adjusting for dissimilarities with the subject, the comparables' adjusted sale prices ranged from \$192,500 to \$213,900.

Based on this evidence, the appellant requested the total assessment be reduced to \$66,660 or a market value of approximately \$200,000 or \$76.45 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 property of \$76,444. The subject's assessment reflects a market value of \$229,907 or \$87.88 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 memo from the township assessor taking issue with the proximity of the comparables to the subject, claiming they are located between 2.8 and 3 miles from the subject whereas the board of review comparables are located from .2 to 1.5 miles from the subject. The assessor also states that appellant's comparables #1 and #2, described by the appraiser as "colonial", are two-story dwellings. The assessor further claims that basement finish similar to the subject adds \$9.72 per square foot to the value of the home.

In support of the subject's assessment, the board of review submitted information on three comparable sales. These comparables are described as one-story dwellings of brick or brick and frame construction<sup>2</sup> built from 1969 or 1997. They range in size from 2,281 to 2,649 square feet of living area and are located from .2 to 1.5 miles from the subject, one on the same street as the subject. The comparables feature unfinished basements, fireplaces and garages that range in size from 466 to 768 square feet. Two of the comparables feature central air conditioning. These comparables sold from December 2012 through May 2015 for prices ranging from \$192,000 to \$220,000 or from \$83.05 to \$88.31 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 did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

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<sup>2</sup> Exterior construction information was lacking for comparable #2 although the attached garage is reported as brick.

The appellant submitted an appraisal estimating the property had a market value of \$200,000 or \$76.45 per square foot of living area as of January 1, 2015. The Board gave little weight to the final opinion of value found in the appraisal report based on dissimilarities between the subject and the comparables. Comparables #1 and #2 were two-story dwellings as compared to the subject's ranch style and all three comparables were located over a mile from the subject.

The Board also gave less weight to board of review comparable #1 based on its location and sale date of 2012. The Board finds the best evidence of market value in the record to be board of review comparables #2 and #3. Although these comparables are somewhat older than the subject and have unfinished basements, they are most similar to the subject in location, style, exterior construction and dwelling size. The comparables sold in May 2015 and May 2014 for \$219,000 and \$192,000 or for \$88.31 and \$84.17 per square foot of living area including land, respectively. The subject's assessment reflects a market value of \$229,907 or \$87.88 per square foot of living area, land included, which is well supported by the most similar comparables in the record taking into account the subject's finished basement and newer age. Based on this evidence, the Board finds no 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

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