



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

APPELLANT: Emil Aloia
DOCKET NO.: 15-00605.001-R-1
PARCEL NO.: 23-15-12-302-001-0000

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: \$13,374
IMPR.: \$73,569
TOTAL: \$86,943

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 two-story brick dwelling containing 3,677 square feet of living area. The dwelling was constructed in 1971. Features of the home include a full unfinished basement, central air conditioning, a fireplace, an in-ground pool and an attached 675 square foot garage. The property has a 66,975 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 \$220,000 or \$59.83 per square foot of living area as of January 1, 2013. The appraiser analyzed three comparables that sold in August and December 2012 for prices ranging from \$220,000 to \$237,500 or from \$73.33 to \$78.29 per square foot of living area including land. These comparables are described as "ranch" or "contemporary" dwellings and range in age

from 17 to 40 years old. They range in size from 2,851 to 3,212 square feet of living area and are located a distance of .06 of a mile to 1.06 miles from the subject. The comparables feature basements, two with finished area, central air conditioning, one fireplace each and two or five-car garages. After adjusting for dissimilarities with the subject, the comparables' adjusted sale prices ranged from \$215,300 to \$242,200.

Based on this evidence, the appellant requested the total assessment be reduced to \$73,326 or a market value of approximately \$220,000 or \$59.83 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 \$86,943. The subject's assessment reflects a market value of \$261,483 or \$71.11 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 pointing out the appraisal was dated January 2013 and all of the sales in the appraisal were one-story or split-level dwellings which sold in 2012.

In support of the subject's assessment, the board of review submitted information on four comparable sales. These comparables are described as two-story dwellings of brick or brick and frame construction built from 1961 to 1993. No age was reported for comparable #3. The comparables range in size from 1,899 to 4,878 square feet of living area and are located "very near" the subject, per the assessor¹. The comparables feature basements, one with finished area, central air conditioning, fireplaces and garages that range in size from 354 to 876 square feet of building area. These comparables sold from December 2012 through November 2014 for prices ranging from \$164,500 to \$365,000 or from \$70.78 to \$144.81 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.

The appellant submitted an appraisal estimating the property had a market value of \$220,000 or \$59.83 per square foot of living area as of January 1, 2013. The Board gave little weight to the final opinion of value found in the appraisal report which is dated and less indicative of market

¹ The board of review submitted an aerial photograph of the relative locations of the subject and four comparables.

value as of the subject's assessment date of January 1, 2015. The appraiser also used one-story and split-level dwellings as comparables which are different from the subject's two-story design.

The Board finds none of the comparables submitted by either party were particularly similar to the subject property. The appraisal comparables were one-story or split-level dwellings that sold in 2012. Board of review comparable #2 sold in 2012 and was larger than the subject whereas comparables #3 and #4 were significantly smaller than the subject. While the Board recognizes one sale does not define a market, the Board nevertheless finds the best evidence of market value in the record to be board of review comparable #1. Although this comparable features a finished basement and was sold in August 2013, it is most similar to the subject in location, age, style, exterior construction and most features. The comparable sold in August 2013 for \$365,000 or for \$93.69 per square foot of living area including land. The subject's assessment reflects a market value of \$261,483 or \$71.11 per square foot of living area, land included, which is well below this most similar comparable. 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

AGENCY

State of Illinois
Property Tax Appeal Board
William G. Stratton Building, Room 402
401 South Spring Street
Springfield, IL 62706-4001

APPELLANT

Emil Aloia, by attorney:
William I. Sandrick
Sandrick Law Firm, LLC
16475 Van Dam Road
South Holland, IL 60473

COUNTY

Will County Board of Review
Will County Office Building
302 N. Chicago Street
Joliet, IL 60432