



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

APPELLANT: Bhim Hans
DOCKET NO.: 15-00606.001-R-1
PARCEL NO.: 23-16-18-209-002-0000

The parties of record before the Property Tax Appeal Board are Bhim Hans, 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: \$11,729
IMPR.: \$54,078
TOTAL: \$65,807

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 2,252 square feet of living area. The dwelling was constructed in 1977. Features of the home include a full unfinished basement, central air conditioning, a fireplace, an in-ground vinyl-lined pool and an attached 613 square foot garage. No information was provided on site size. The parcel 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 \$150,000 or \$66.61 per square foot of living area as of January 1, 2015. The appraiser analyzed three comparables that sold from February to December 2014 for prices ranging from \$150,000 to \$163,500 or from \$57.85 to \$82.01 per square foot of living area

including land. These comparables are described as "ranch" or "split-level" dwellings¹ ranging in age from 28 to 37 years old. They range in size from 1,890 to 2,593 square feet of living area and are located a distance of .20 of a mile to 2.35 miles from the subject. The comparables feature basements, two with finished area, central air conditioning, one or two fireplaces and two-car garages. After adjusting for dissimilarities with the subject, the comparables' adjusted sale prices ranged from \$134,200 to \$153,200.

Based on this evidence, the appellant requested the total assessment be reduced to \$49,995 or a market value of approximately \$150,000 or \$66.61 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 \$65,807. The subject's assessment reflects a market value of \$197,916 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 design/style of the appraisal comparables. The assessor claims none of the three comparables are one-story dwellings like the subject.

In support of the subject's assessment, the board of review submitted information on four comparable sales. These comparables are described as one-story dwellings of brick or frame construction built from 1986 to 1998². They range in size from 1,860 to 2,442 square feet of living area and are located from 335 feet to 1.7 miles from the subject, one on the same street and same block as the subject. The comparables feature unfinished basements, central air conditioning, fireplaces and garages that range in size from 440 to 563 square feet of building area. The comparables sold from July 2014 through October 2015 for prices ranging from \$179,900 to \$225,000 or from \$89.82 to \$97.04 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 \$150,000 or \$66.61 per square foot of living area as of January 1, 2015. The Board gave little weight to the

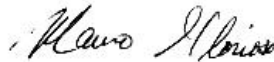
¹ The township assessor reports appraisal comparable #1 is a 1.5 story dwelling and comparables #2 and #3 are two-story dwellings. The photographic evidence in the appraisal tends to support this claim.

² No age or build date was submitted for comparable #4.

final opinion of value found in the appraisal report based on dissimilarities between the subject and the comparables in both style and location. The Board finds the comparables used in the appraisal were not one-story dwellings like the subject and comparables #1 and #2 were located over a mile from the subject.

The Board also gave less weight to board of review comparables #2 and #3 based on their smaller dwelling size or more distant location when compared to the subject. The Board finds the best evidence of market value in the record to be board of review comparables #1 and #4. These comparables are most similar to the subject in location, style, exterior construction, dwelling size and most features. The comparables sold in July 2014 and October 2015 for \$225,000 and \$179,900 or for \$94.90 and \$89.82 per square foot of living area including land, respectively. The subject's assessment reflects a market value of \$197,916 or \$87.88 per square foot of living area, land included, which is well supported by the most similar comparables in the record. 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

Bhim Hans, 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