



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

APPELLANT: Gary & Christine Marcotte
DOCKET NO.: 15-00607.001-R-1
PARCEL NO.: 23-16-05-300-031-0000

The parties of record before the Property Tax Appeal Board are Gary & Christine Marcotte, the appellants, 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: \$13,258
IMPR.: \$95,755
TOTAL: \$109,013

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellants 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 3,260¹ square feet of living area. The dwelling was constructed in 1977. Features of the home include a full unfinished basement², central air conditioning, 2 fireplaces, a tennis court, an in-ground pool, a 735 square foot pool house and an attached 713 square foot garage. The property has a 207,458 square foot site³ and is located in Crete, Crete Township, Will County.

¹ The appraiser reports the subject's dwelling size as 3,360 square feet of living area but did not submit any evidence to support this data. The board of review claims the subject's dwelling size is 3,260 square feet of living area and submitted a property record card with schematic. Although the difference in dwelling size is minor and will not affect the Board's decision, the Board will use a dwelling size of 3,260 square feet of living area for this analysis.

² The appraiser reports the subject's basement is a "partial basement, partially finished" and submitted a photograph of an unfinished basement as evidence. The board of review claims the subject features a full unfinished basement and submitted a property record card to support the claim.

³ Per the appraisal.

The appellants contend overvaluation as the basis of the appeal. In support of this argument the appellants submitted an appraisal prepared by Eric Sladcik estimating the subject property had a market value of \$285,000 or \$87.42 per square foot of living area as of January 1, 2013. The appraiser analyzed three comparables that sold from February 2012 to January 2013 for either \$220,000 or \$235,000 or from \$78.57 to \$120.14 per square foot of living area including land. These comparables are described as brick ranch dwellings that range in age from 21 to 40 years old. They range in size from 1,956 to 2,800 square feet of living area and are located a distance of .42 of a mile to 1.31 miles from the subject. The comparables feature basements, one with finished area, central air conditioning and two or four-car garages. One comparable features a fireplace and none have pools. The comparables have sites that range in size from 40,000 to 217,800 square feet of land area. After adjusting for dissimilarities with the subject, the comparables' adjusted sale prices ranged from \$266,800 to \$291,200.

Based on this evidence, the appellants requested the total assessment be reduced to \$94,991 or a market value of approximately \$285,000 or \$87.42 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 \$109,013. The subject's assessment reflects a market value of \$327,859 or \$100.57 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 appellants' evidence, the board of review submitted a memo from the township assessor comparing and contrasting the differences among the comparables and the subject.

In support of the subject's assessment, the board of review submitted information on six comparable sales. These comparables are described as one-story dwellings of brick or brick and frame construction built from 1962 to 1984. The comparables range in size from 1,671 to 2,698 square feet of living area. They feature basements, three with finished area, and one or two fireplaces each. Five comparables feature central air conditioning and four have garages that range in size from 625 to 845 square feet of building area. The sites range in size from 2.12 to 5.7 acres.⁴ Their locations range from being on the same street and same block as the subject to being 5.23 miles from the subject.⁵ These comparables sold from July 2013 through October 2015 for prices ranging from \$155,000 to \$295,000 or from \$92.76 to \$128.76 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

⁴ Site sizes taken from property record cards and/or PTAX-203 Real Estate Transfer Declarations submitted by the board of review.

⁵ Distances of the comparables to the subject are provided by the township assessor in the cover memo.

The appellants contend 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 appellants did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The appellants submitted an appraisal estimating the property had a market value of \$285,000 or \$87.42 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 utilized sales from February 2012 to January 2013 which are less indicative of market value as of the subject's assessment date of January 1, 2015.

The Board finds none of the comparables submitted by either party were particularly similar to the subject property. Appraisal comparable #1 was significantly smaller than the subject and appraisal comparables #1 and #3 were distant in location to the subject. Board of review comparable #3 was significantly smaller than the subject and comparable #4 sold in 2013, 18 months prior to the subject's assessment date. Board of review sales #2 through #6 were distant in location from 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 is smaller than the subject and features a finished basement, it is located in the same block as the subject and is most similar to the subject in age, style, exterior construction and many features. The comparable sold in October 2015 for \$238,500 or for \$95.36 per square foot of living area including land. The subject's assessment reflects a market value of \$327,859 or \$100.57 per square foot of living area, land included, which is slightly above the most similar comparable on a per square foot basis. The Board finds this higher value per square foot is justified given the subject's 4.8 acre site versus the comparable's 3.5 acre site, plus the superior features of the subject property including the in-ground pool, tennis court and 735 square foot pool house. 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

Gary & Christine Marcotte, 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