



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

APPELLANT: Greg and Carol Laka
DOCKET NO.: 15-00608.001-R-1
PARCEL NO.: 23-16-05-300-028-0000

The parties of record before the Property Tax Appeal Board are Greg and Carol Laka, 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: \$21,678
IMPR.: \$117,540
TOTAL: \$139,218

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 two-story¹ stucco dwelling containing 4,060² square feet of living area. The dwelling was constructed in 2000. Features of the home include a basement with finished area, central air conditioning, a fireplace, a 594 square foot attached garage, a 400 square foot pool house/shed, a 1,980 square foot pole building and a 930 square foot detached garage. The subject's site is approximately 8 acres in size and is located in Crete, Crete Township, Will County.

¹ The appraiser described the subject as a ranch, but the photographic evidence, the property record card and the township assessor indicate it is 2-story.

² The appraiser reports the subject's dwelling size as 3,957 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 4,060 square feet of living area and submitted a property record card with schematic. For purposes of this analysis, the Board will use 4,060 square feet of living area as the subject's dwelling size.

The appellants contend overvaluation as the basis of the appeal. In support of this argument the appellants submitted an appraisal prepared by Scott Sieman estimating the subject property had a market value of \$310,000 or \$76.35 per square foot of living area as of January 1, 2015. The appraiser analyzed three comparables that sold from February to October 2014 for prices ranging from \$290,000 to \$325,000 or from \$80.95 to \$113.64 per square foot of living area including land. These comparables are described as ranch, cape cod or colonial dwellings that range in age from 25 to 46 years old. They range in size from 2,640 to 4,015 square feet of living area and are located a distance of 2.69 to 3.96 miles from the subject. The comparables feature finished basements, central air conditioning, 1-3 fireplaces and two or five-car garages. Comparable #1 has two barns. The comparables have sites that range in size from 1.30 acres to 13.31 acres of land. After adjusting for dissimilarities with the subject, the comparables' adjusted sale prices ranged from \$309,225 to \$335,950.

Based on this evidence, the appellants requested the total assessment be reduced to \$103,323 or a market value of approximately \$310,000 or \$76.35 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 \$139,218. The subject's assessment reflects a market value of \$418,701 or \$103.13 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 pointing out the differences between both parties' comparables and the subject including style, dwelling size and distance from the subject.

In support of the subject's assessment, the board of review submitted information on six comparable sales. These comparables are described as two-story dwellings of brick and/or stucco and/or frame construction built from 1987 to 2001. The comparables range in size from 1,782 to 3,571 square feet of living area. They feature central air conditioning, one or two fireplaces and two or three attached and/or detached garages each. Five have sheds. Five feature unfinished basements. Site sizes were provided for five of the comparables and range in size from 0.5 acres to 3.7 acres. One comparable is in the same subdivision as the subject and on the same street as the subject. The remaining comparables are located from 1.5 to 4.4 miles from the subject.³ These comparables sold from July 2014 through October 2015 for prices ranging from \$170,000 to \$465,900 or from \$87.03 to \$130.47 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 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

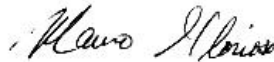
³ Distances of the comparables to the subject are provided by the township assessor in the cover memo.

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 \$310,000 or \$76.35 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 as the Board finds substantial factual errors in the appraisal report that render the opinion of value unreliable. The appraiser did not accurately report the subject's style, indicating it is a ranch dwelling when in fact it is a two-story dwelling, and failed to account for the subject's 400 square foot pool house/shed, the 1,980 square foot pole building and the 930 square foot detached garage.

The Board finds none of the comparables submitted by either party were particularly similar to the subject property and located near the subject. Appraisal comparable #1 was a ranch dwelling which is dissimilar to the subject's two-story style. Board of review comparable #1, while located on the same street as the subject, was less than half the size of the subject as were board of review comparables #2 and #4. Board of review comparables #3-#6 had sites that were less than one acre in size as compared to the subject's eight acre lot. Board of review comparables #2-#6 and all the appellants' comparables were located over a mile from the subject. All the board of review comparables had unfinished basements as compared to the subject's 2,949 square feet of finished basement area. Nevertheless, the Board finds the best evidence of market value in the record to be appraisal comparables #2 and #3. Although these comparables are smaller than the subject, are on smaller sites and are over two miles from the subject, they are most similar to the subject in style, dwelling size, site size and basement finish. These comparables sold in May and October 2014 for \$300,000 and \$290,000 or for \$113.64 and \$99.32 per square foot of living area including land, respectively. The subject's assessment reflects a market value of \$418,701 or \$103.13 per square foot of living area, land included, which is supported by these two comparables on a per square foot basis. The Board finds the higher total market value of the subject is justified given the subject's larger dwelling size, larger site size and additional buildings. 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

Greg and Carol Laka , 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