



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

APPELLANT: Ann M Stanfa TR
DOCKET NO.: 15-00662.001-R-1
PARCEL NO.: 23-16-07-101-002-0000

The parties of record before the Property Tax Appeal Board are Ann M Stanfa TR, the appellant, by attorney Michael R. Davies, of the Law Offices of Michael R. Davies, Ltd. in Oak Lawn; 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: \$15,767
IMPR.: \$45,828
TOTAL: \$61,595

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/ranch dwelling of brick and frame construction containing 2,286 square feet of living area.¹ The dwelling was constructed in 1978. Features of the home include a partial unfinished basement, central air conditioning, a fireplace and an attached 624 square foot garage. The site is approximately 36,854 square feet in size² and is located in Crete, Crete Township, Will County.

¹ The appraiser reports the subject's dwelling size as 2,351 square feet of living area. The board of review claims the subject's dwelling size is 2,286 square feet of living area. Both parties submitted schematic drawings of the subject. The Board finds the assessing officials submitted the best evidence of dwelling size and will use a dwelling size of 2,286 square feet of living area for this analysis.

² The appraiser states the lot size is 36,854 square feet in size and submitted a fact sheet from an appraisal software product. The board of review claims the lot size is 32,282 square feet in size but presented no evidence to support the claim. The Board finds the appraiser submitted the best evidence of site size.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted an appraisal prepared by Dominick DiMaggio estimating the subject property had a market value of \$160,000 or \$69.99 per square foot of living area as of January 1, 2015. The appraiser analyzed three comparables that sold from December 2013 to August 2014 for prices ranging from \$146,000 to \$200,000 or from \$63.88 to \$75.51 per square foot of living area including land. These comparables are described as ranch or two-story brick dwellings that range in age from 10 to 41 years old. They range in size from 1,945 to 3,131 square feet of living area and are located a distance of .35 of a mile to 1.08 miles from the subject. The comparables feature central air conditioning and two or three-car garages. Two have basements, one with finished area. No information was provided on fireplaces. After adjusting for dissimilarities with the subject, the comparables' adjusted sale prices ranged from \$141,800 to \$169,700.

Based on this evidence, the appellant requested the total assessment be reduced to \$53,328 or a market value of approximately \$160,000 or \$69.99 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 \$61,595. The subject's assessment reflects a market value of \$185,248 or \$81.04 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 comparing and contrasting the similarities and differences of both parties' comparables with 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 ranch dwellings of brick or brick and frame construction built from 1975 to 1991³. They range in size from 2,003 to 2,688 square feet of living area and are located from .7 of a mile to 1.5 miles from the subject.⁴ The comparables feature unfinished basements, fireplaces and garages that range in size from 462 to 897 square feet of building area. Five comparables feature central air conditioning. The comparables sold from July 2014 through October 2015 for prices ranging from \$179,900 to \$292,500 or from \$83.33 to \$127.34 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

³ No age or build date was submitted for comparable #5.

⁴ Distances from the subject are taken from the township assessor's memo, which is inconsistent with distances from the subject to the appraisal comparables reported in the appraisal. The board of review also submitted an aerial photograph showing the relative locations of the board of review comparables to the subject.

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 \$160,000 or \$69.99 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 appraisal comparables. Appraisal comparable #1 did not have a basement. Comparable #2 was a two-story dwelling as compared to the subject's ranch style. Comparable #3 sold in December 2013 which is less indicative of market value as of the subject's assessment date of January 1, 2015.

The Board also gave less weight to board of review comparables #1 and #3 based on their larger dwelling size and board of review comparable #6 based on its larger site size as compared to the subject. The Board finds the best evidence of market value in the record to be board of review comparables #2, #4 and #5. These comparables are most similar to the subject in style, dwelling size, site size, exterior construction and most features. The comparables sold in July 2014 and October 2015 for prices ranging from \$179,900 to \$225,000 or from \$86.71 to \$94.90 per square foot of living area including land. The subject's assessment reflects a market value of \$185,248 or \$81.04 per square foot of living area, land included, which is within the range established by the best comparables in the record on a total market value basis and below the same comparables on a per square foot basis. 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

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