



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

APPELLANT: Michael Spatola  
DOCKET NO.: 15-01075.001-R-1  
PARCEL NO.: 14-12-01-302-005-0000

The parties of record before the Property Tax Appeal Board are Michael Spatola, the appellant, by attorney Donald L. Schramm of Rieff Schramm Kanter & Guttman in Chicago; 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:** \$27,450  
**IMPR.:** \$130,150  
**TOTAL:** \$157,600

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 is improved with a one-story dwelling of masonry construction with 2,431 square feet of living area. The dwelling was constructed in 1996. Features of the home include a full basement that is partially finished, central air conditioning, two fireplaces and a two-car attached garage. Other improvements include an inground swimming pool; an 800-square foot concrete patio; a 3,600-square foot insulated pole barn with a concrete floor, electricity and plumbing; and a 4,960 square foot concrete driveway that leads to the pole barn. The subject property has a site with approximately 2.5 acres and is located in Manhattan, Manhattan Township, Will County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted an appraisal estimating the subject property had a market value of \$390,000 as of August 3, 2013. The appraisal was prepared by Jacqueline M. Long, an associate real

estate trainee appraiser, and Michael Pomorski, a certified general real estate appraiser. The report identified the client as Providence Bank. The property rights appraised was the fee simple estate and the assignment type was a refinance transaction.

In estimating the market value of the subject property, the appraisers developed the sales comparison approach to value using five comparable sales improved with one-story dwellings that range in size from 1,665 to 3,600 square feet of living area. The dwellings were constructed from 1976 to 1997. Comparables #1 through #3 each have a basement with two being finished, central air conditioning, one or two fireplaces and a two or three-car garage. Comparable #1 has a pole barn and comparable #3 has a pool. Comparables #1 and #2 have 2.5-acre sites and comparable #3 has a 5.15-acre site. The copy of the appraisal provided by the appellant did not have the grid sheet for appellant's comparables #4 and #5. These properties sold from January 2013 to May 2014 for prices ranging from \$280,000 to \$370,000 or from \$103.57 to \$188.38 per square foot of living area, including land. The appraisers adjusted the comparables for differences from the subject property to arrive at adjusted prices ranging from \$355,550 to \$394,800. Based on this data the appraisers arrived at an estimated market value of \$390,000 as of August 3, 2013. The appellant requested the subject's assessment be reduced to \$129,987.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$157,600. The subject's assessment reflects a market value of \$473,985 or \$194.98 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.

The board of review submitted a narrative from the township assessor as well as five comparable sales identified by the township assessor in support of the subject's assessment. In rebuttal the assessor asserted that: appellant's comparable #1 is 507 square feet smaller than the subject property, does not have a full basement, the pole barn is only 1,080 square feet and the property does not have an inground pool; appellant's comparable #2 had a pole barn added following the purchase and there is no inground swimming pool; appellant's comparable #3 was 20 years older than the subject property and there is no extra-large storage building (pole barn); appellant's comparable #4 has a large extra storage building (pole barn) but the home that is 796 square feet smaller than the subject dwelling and there is no inground swimming pool; and comparable #5 does not have the extra-large storage building (pole barn) but does have in inground swimming pool.

The township assessor identified five comparable sales improved with three 1-story dwellings and two part 1.5-story and part 1-story dwellings that range in size from 1,635 to 2,518 square feet of living area. The dwellings were constructed from 1988 to 2010. The comparables have sites that range in size from 2.50 to 10 acres. Each comparable has a basement with one having finished area, each comparable has central air conditioning, three comparables each have one fireplace, and each comparable has a garage ranging in size from 565 to 888 square feet of building area. Comparable #1 also has a pole barn and an inground swimming pool. Comparables #2 and #3 also have pole barns. Comparable #5 had a pole barn added following the sale. These properties sold from June 2012 to March 2015 for prices ranging from \$308,000 to \$525,808 or from \$151.52 to \$208.82 per square foot of living area, including land. Board of review sale #2 was also the same comparable as appellant's appraisal sale #4.

The assessor was of the opinion that best comparable was sale #1 as it had all of the same amenities as the subject property. The assessor thought the least comparable was sale #5 as it did not have any of the extra amenities as the subject property at the time of its sale.

The board of review requested that no change be made to the 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 subject property had a market value of \$390,000 as of August 3, 2013, in support of its overvaluation argument while the board of review presented information on five comparable sales in support of the assessment. The Board finds the appraisal had an effective date that predated the assessment date at issue by approximately seventeen months and relied on four sales that occurred in 2013 and one apparent listing that subsequently sold in May 2014. The fact that the appraisal has an effective date that predates the assessment date by approximately 17 months detracts from the weight that can be given the conclusion of value contained in the report. Additionally, the comparables used by the appellant's appraisers were inferior to the subject in features such that they lacked inground swimming pools, pole barns or the concrete paving the subject property has. The board of review provided five comparable sales with varying degrees of similarity with the subject property. Less weight was given board of review sale #2 due to the fact this property sold in February 2013, approximately 23 months prior to the assessment date at issue. Less weight was given board of review sale #4 as this property sold in June 2012, approximately 31 months prior to the assessment date at issue. The three remaining comparables sold from January 2014 to March 2015 for prices ranging from \$365,000 to \$525,808 or from \$151.52 to \$208.82 per square foot of living area, including land. Comparable #3 was inferior to the subject in features in that it has a smaller home, no inground swimming pool and a smaller pole barn, which would require an upward adjustment. Comparable #5 was inferior to the subject in that it had no inground swimming pool and no pole barn at the time it sold, requiring an upward adjustment. Although board of review comparable #1 differed from the subject in style, it was most similar to the subject in features with both an inground swimming pool and a pole barn, which was smaller than the subject's pole barn. This comparable sold proximate in time to the assessment date in August 2014 for a price of \$525,808 or \$209.82 per square foot of living area, including land. The subject's assessment reflects a market value of \$473,985 or \$194.98 per square foot of living area, including land, which is well supported by the best comparable sale in this record. In conclusion, the Board finds a reduction in the subject's assessment is not justified.

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(d) of the rules of the Property Tax Appeal Board (86 Ill.Admin.Code §1910.50(d)) 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: June 19, 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

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