



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

APPELLANT: William & Bridgett Sagris
DOCKET NO.: 16-01182.001-R-1
PARCEL NO.: 16-05-01-405-034-0000

The parties of record before the Property Tax Appeal Board are William & Bridgett Sagris, the appellants; 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: \$14,768
IMPR.: \$59,648
TOTAL: \$74,416

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 2016 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 split-level dwelling of brick and siding exterior construction with 1,458 square feet of living area. The dwelling was constructed in 1977. Features of the home include a lower level, central air conditioning, a fireplace and a 514 square foot garage. The property has an 11,085 square foot site and is located in Orland Park, Homer Township, Will County.

The appellants contend overvaluation as the basis of the appeal. In support of this argument the appellants submitted information on three comparable sales located in the same neighborhood code as the subject property as assigned by the township assessor. The comparables consist of split-level dwellings of brick and siding exterior construction that range in size from 1,401 to 1,693 square feet of living area.¹ Features of the homes include lower levels, central air

¹ The Property Tax Appeal Board finds the best evidence of size of the appellants' comparables #1 and #2 was presented by the board of review in the property record card evidence.

conditioning and a garage ranging in size from 513 to 521 square feet of building area. In addition, two comparables each have one fireplace. The comparables have sites ranging in size from 10,717 to 12,488 square feet of land area. The comparables sold in either November 2015 or August 2016 for prices ranging from \$210,000 to \$235,500² or from \$140.94 to \$168.09 per square foot of living area, including land. Based on this evidence, the appellants requested a reduction in the subject's assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$74,416. The subject's assessment reflects a market value of \$223,740 or \$153.46 per square foot of living area, land included, when using the 2016 three-year average median level of assessment for Will County of 33.26% as determined by the Illinois Department of Revenue.

In support of its contention of the correct assessment, the board of review submitted information on three comparable sales identified by the township assessor improved with split-level dwellings of brick and siding exterior construction containing either 1,420 or 1,485 square feet of living area that were located within the same neighborhood code as the subject property as assigned by the township assessor. The dwellings were constructed from 1977 to 1979. Each home features a lower level, central air conditioning, a fireplace and a 514 or 521 square foot garage. The comparables have sites ranging in size from 10,080 to 11,588 square feet of land area. These properties sold from September 2015 to June 2016 for prices ranging from \$233,000 to \$255,000 or from \$161.62 to \$179.58 per square foot of living area, including land. Based on this evidence, the board of review requested confirmation of the subject's estimated market value as reflected by its 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 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 no reduction in the subject's assessment is warranted.

The parties submitted six comparable sales for the Board's consideration. The Board finds that all six of the comparables are similar to the subject in location, dwelling size, design, age and features. These comparables sold from September 2015 to August 2016 for prices ranging from \$210,000 to \$255,000 or from \$140.94 to \$179.58 per square foot of living area, including land. The subject's assessment reflects a market value of \$223,740 or \$153.46 per square foot of living area, including land, which falls within the range established by the best comparable sales in this record. After considering adjustments to the comparables for differences when compared to the subject, the Board finds a reduction in the subject's assessment is not justified.

² The parties differ slightly as to the sale price of the appellants' comparable #2. The Board finds the small discrepancy will not impact the Board's decision in this appeal.

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



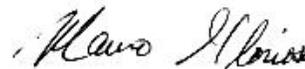
Member

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: October 15, 2019



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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