



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

APPELLANT: Barbara L. Pizza Trust
DOCKET NO.: 16-01184.001-R-1
PARCEL NO.: 23-15-04-416-025-0000

The parties of record before the Property Tax Appeal Board are Barbara L. Pizza Trust, the appellant, 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: \$ 3,872
IMPR.: \$83,556
TOTAL: \$87,428

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 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 is improved with a two-story townhouse of brick construction with 2,850 square feet of living area.¹ The dwelling was constructed in 1996. Features of the home include a full finished basement, central air conditioning, a fireplace and a two-car attached garage. The property has a 4,419 square foot site and is located in Crete 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 \$185,000 as of January 1, 2015. The appraisal was prepared by Robert J. Jilek, a certified residential real estate appraiser. In estimating the market value of the subject property the appraiser developed the sales comparison approach to value. The appraiser identified five comparable sales described

¹ The Board finds the best evidence of size was presented by the board of review which provided a more detailed schematic diagram of the subject dwelling than that contained in the appellant's appraisal.

as being improved with four townhomes and a duplex. Their story heights were not disclosed. The dwellings ranged in size from 1,473 to 2,078 square feet of living area and were 10 to 19 years old as of the effective date of the appraisal. The comparables have finished basements, central air conditioning, one fireplace and a two-car garage. The comparables are located from .03 of a mile to 9.86 miles from the subject property. The properties sold from September 2012 to December 2014 for prices ranging from \$153,000 to \$215,000 or from \$86.02 to \$109.03 per square foot of living area including land. The appraiser made adjustments to the comparables for location and differences from the subject property to arrive at adjusted prices ranging from \$130,500 to \$198,000. Based on the adjusted comparable sales, the appraiser concluded the subject property had an estimated market value of \$185,000 as of January 1, 2015.

Based on this evidence, the appellant requested a reduction in the subject's assessment to reflect the appraised value.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$87,428. The subject's assessment reflects a market value of \$262,862 or \$92.23 per square foot of living area including land when applying 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 two comparable sales identified by the township assessor. Comparable #1 is located 184 feet from the subject while comparable #2 is located .04 of a mile from the subject. The comparables are improved with a one-story townhome and a two-story townhome that contain 2,167 and 2,322 square feet of living area that were constructed in 1994 and 1999. The comparables have finished basements, central air conditioning, a fireplace and garages with 473 and 490 square feet of building area. The comparables sold in April and June of 2016 for prices of \$235,000 and \$249,900 or \$101.21 and \$115.32 per square foot of living area including land.

In rebuttal the township assessor stated that only two of the comparable sales contained in the appellant's appraisal, #1 and #5, are located in the same township as the subject property.

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 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 Board finds the best evidence of market value to be the appraisal comparable sale #1 and the two comparables identified by the township assessor. Although two of these comparables were improved with one-story townhomes and each comparable was smaller in dwelling size, they are located near the subject property and provide credible indicators of market value. In addition,

these comparables were relatively similar to the subject in age, features and sold more proximate in time to the January 1, 2016 assessment date. These comparables sold for prices ranging from \$153,000 to \$249,900 or from \$101.21 to \$115.32 per square foot of living area including land. Board of review comparable sale #2 was most similar to the subject in location, style, size and features. This property sold in April 2016 for \$235,000 or \$101.21 per square foot of living area including land. The subject's assessment reflects a market value of \$262,036 or \$92.23, which is within the range of the best comparables sales on a per square foot basis.

The Board finds the appellant's appraisal's estimate of market value of \$185,000 or \$64.91 per square foot of living area including land is not credible estimate of value for several reasons. The value per square foot reflected by the appraised value is significantly below the range of all the sales in the record, which calls into question the validity of the value conclusion. Additionally, three of the sales used by the appellant's appraiser were located from 7.58 to 9.86 miles from the subject property, which further undermines the value conclusion. Moreover, the appraisal comparable #2 is a duplex property, unlike the subject.

The Board further finds the adjustments made in the appraisal were not well supported. For example, the appraiser described the subject property and each comparable sale as having a location that was described as being "Suburban/Gd"; however, the appraiser made a downward adjustment \$10,000 to comparable #2 and downward adjustments of \$61,500 to comparables #3 and #4 for location. These adjustments are not consistent, not well supported nor explained in the report, which further detracts from the weight that can be given this report. Finally, the effective valuation date of the appraisal report was January 1, 2015, one year prior to the subject's assessment, which further detracts from the weight of the evidence. Based on this analysis, 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: 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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