



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

APPELLANT: Bhim Hans
DOCKET NO.: 16-01185.001-R-1
PARCEL NO.: 23-16-18-209-002-0000

The parties of record before the Property Tax Appeal Board are Bhim Hans, 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: \$12,052
IMPR.: \$55,565
TOTAL: \$67,617

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 consists of a one-story dwelling of brick and frame exterior construction dwelling that has 2,252 square feet of living area. The dwelling was constructed in 1977. Features of the home include a full basement, central air conditioning, a fireplace, an in-ground swimming pool and a 613 square foot attached garage. The subject has a 41,156 square foot site. The subject property 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 a restricted use appraisal prepared by Scott Sieman. The appraiser developed the sales comparison approach to value estimating the subject property had a market value of \$150,000 of January 1, 2015.

Under the sales comparison approach to value, the appraiser analyzed three comparable sales that were reported to be located from .20 to 2.35 miles from the subject. The comparables were described as "ranch" or "split-level" dwellings that range from 28 to 37 years old. The dwellings were reported to range in size from 1,890 to 2,593 square feet of living area and situated on sites that range in size from 22,888 square feet to 3.70 acres of land area. One comparable has an unfinished basement and two comparables have finished basements. Other features include central air conditioning, one or two fireplaces and two-car garages. The comparables sold from February to December 2014 for prices ranging from \$150,000 to \$163,500 or from \$57.85 to \$82.01 per square foot of living area including land. After applying adjustments to the comparables for differences to the subject, the comparables had adjusted sale prices that ranged from \$134,200 to \$153,200. Based on these adjusted sales, the appraiser concluded the subject property had a fair market value of \$150,000 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 property of \$67,617. The subject's assessment reflects a market value of \$203,298 or \$90.27 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.

With respect to the appellant's evidence, the board of review submitted a memorandum from the township assessor arguing the appraiser used incorrect dwelling sizes for comparables #1 and #3; the comparables are one and one-half story or two dwellings not "ranch" or "split-level" style dwellings as reported in the appraisal; and comparables #1 and #2 are located 4 miles and 2.1 miles from the subject, respectively.

In support of the subject's assessment, the board of review submitted information on three comparable sales located in close proximity within the subject's subdivision. The comparables consist of one-story dwellings of brick or brick and frame exterior construction. They dwellings range in size from 1,958 to 2,417 square feet of living area and are situated on sites that range in size from 15,309 to 33,577 square feet of land area. The comparables feature basements, central air conditioning, a fireplace and garages that range in size from 575 to 624 square feet of building area. The comparables sold from October 2015 to September 2016 for prices ranging from \$179,900 to \$225,000 or from \$89.57 to \$96.22 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 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 \$150,000 or \$66.61 per square foot of living area as of January 1, 2015. The Board gave diminished weight to the appraisal submitted by the appellant. The appraisal had an effective valuation date January 1, 2015, one year prior to the subject's January 1, 2016 assessment date. Similarly, the comparable sales contained within the appraisal sold in 2014, which are dated and less indicative of market value as of the assessment date. In addition, the unrefuted evidence submitted by the board of review shows the appellant's appraiser used incorrect dwelling sizes for comparables #1 and #3; the comparables are dissimilar one and one-half story or two dwellings not "ranch" or "split-level" style dwellings; and comparables #1 and #2 are located 4 miles and 2.1 miles from the subject, respectively. Finally, the appraiser understated the size of the subject's lot. These factors undermine the credibility of the appraisal report and final value conclusion.

The Board finds the best evidence of market value in the record to be the comparables submitted by the board of review. These comparables are most similar to the subject in location, design, exterior construction, dwelling size and most features, but each has a smaller site size when compared to the subject. These comparables sold more proximate in time to the assessment date from October 2015 to September 2016 for prices ranging from \$179,900 to \$225,000 or from \$89.57 to \$96.22 per square foot of living area including land, respectively. The subject's assessment reflects a market value of \$203,298 or \$90.27 per square foot of living area including land included, which is well supported by the most similar comparables in the record. Based on this evidence, the Board finds the subject's assessment is justified based on a preponderance of the most credible market value evidence contained in the record. Therefore, no reduction in the subject's assessment 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(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

State of Illinois
Property Tax Appeal Board
William G. Stratton Building, Room 402
401 South Spring Street
Springfield, IL 62706-4001

APPELLANT

Bhim Hans, 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