



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

APPELLANT: Luis and Carletta Galvan
DOCKET NO.: 16-01186.001-R-1
PARCEL NO.: 18-13-24-201-013-0000

The parties of record before the Property Tax Appeal Board are Luis and Carletta Galvan, the appellants, 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: \$ 30,833
IMPR.: \$108,400
TOTAL: \$139,233

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 two-story dwelling of brick exterior construction that has 4,716 square feet of living area. The dwelling was constructed in 2001. Features of the home include a full finished basement, central air conditioning, one fireplace and a three-car attached garage that contains 833 square feet of building area. The property is located in Green Garden Township, Will County.

The appellants contend overvaluation as the basis of the appeal. In support of this argument the appellants submitted an appraisal estimating the subject property had a market value of \$320,000 as of January 1, 2014. The appraisal was prepared by Eric Sladcik, a state certified general real estate appraiser. In estimating the market value of the subject property Sladcik developed the sales comparison approach to value and the cost approach to value. The appraiser described the

subject property as having 3,885 square feet of living area, but provided no evidence to support the reported dwelling size.

In developing the cost approach to value the appraiser estimated the subject had a site value of \$40,000. The reproduction cost new was estimated to be \$553,260 using the Marshall and Swift Cost service as well as the appraiser's experience. Physical depreciation was estimated to be \$107,082 and external obsolescence was estimated to be \$165,978 resulting in total depreciation of \$273,060. Deducting depreciation from the cost new resulted in a depreciated cost of the improvements to be \$280,200. The appraiser also estimated the subject's site improvements had a value of \$20,000. Adding the various components resulted in an estimated value under the cost approach of \$340,200.

Under the sales comparison approach the appraiser used three comparable sales improved with two-story dwellings that are described as ranging in size from 3,400 to 4,500 square feet of living area. The dwellings were either 11 or 14 years old as of the effective date of the appraisal. Each comparable has a basement with one being finished, central air conditioning, one or two fireplaces and a three-car garage. The comparables sold from August 2012 to March 2014 for prices ranging from \$295,000 to \$335,000 or from \$74.44 to \$95.59 per square foot of living area including land. The appraiser made adjustments to the comparables for differences from the subject to arrive at adjusted prices ranging from \$308,050 to \$341,900. The appraiser estimated the subject property had an indicated market value under the sales comparison approach of \$320,000.

In reconciling the two approaches to value the appraiser gave most weight to the sales comparison approach to value and estimated the subject property had a market value of \$320,000 as of January 1, 2014. Based on this evidence the appellants requested the subject's assessment be reduced to \$106,656.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$139,233. The subject's assessment reflects a market value of \$418,620 or \$88.76 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 three comparable sales identified by the township assessor. The assessor provided copies of the property record card for the subject property and each of the comparable sales. The assessor indicated the subject dwelling had 4,716 square feet of living area, which was supported by the schematic diagram and calculations contained on the property record card. The three comparables were improved with two-story dwellings that ranged in size from 3,048 to 3,472 square feet of living area. The dwellings were constructed in 2002 and 2004. Each comparable has a basement, central air conditioning, a fireplace and a garage ranging in size from 740 to 934 square feet of building area. The sales occurred from 2012 to 2015 for prices ranging from \$274,050 to \$385,000 or from \$80.10 to \$110.89 per square foot of living area including land. Board of Review comparable #3 was also appellants' appraisal comparable #3. The assessor reported this common comparable has 3,048 square feet of living area rather than 4,500 square feet of living used by the appellant's appraiser. The assessor submitted the property record card

for this comparable to support the dwelling size of 3,048 square feet of living area. Based on this evidence, the board of review requested confirmation of the subject's 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 evidence in the record does not support a reduction in the subject's assessment.

As an initial matter, the Board finds the best evidence of the subject's dwelling size contained in this record is the copy of the subject's property record card provided by the board of review. This unrefuted evidence indicates the subject dwelling has 4,716 square feet of living area. The appellants' appraisal indicated the subject property had 3,885 square feet of living area, however, there was no schematic drawing of the dwelling contained in the report to provide support for the estimate of size.

The Board gave diminished weight to the appraisal submitted by the appellants. The appraisal had an effective valuation date January 1, 2014, two years prior to the subject's January 1, 2016 assessment date. Similarly, appraisal comparables #2 and #3 sold in 2012, 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 appraiser understated the subject's dwelling size and utilized an incorrect dwelling size for comparable sale #3. These factors undermine the credibility of the appraisal report and final value conclusion.

The Board finds the best evidence of market value to be appellants' appraisal comparable sale #1 and board of review comparable sales #1 and #2. These three properties were most similar to the subject in location, design, age and features, but are significantly smaller in dwelling size and have smaller sites. These properties sold from 2014 to 2015 for prices ranging from \$274,050 to \$385,000 or from \$80.10 to \$110.89 per square foot of living area including land. The subject's assessment reflects a market value of \$418,620 or \$88.76 per square foot of living area including land. After considering significant upward adjustments to the comparables for their smaller dwelling sizes and site sizes, the Board finds the subject's estimated market value as reflected by its assessment is well supported by the best comparable sales contained in the record. Less weight was given the board of review comparable #3 because it sold in 2012, which is dated and less indicative of market value as of the assessment date

In conclusion the Property Tax Appeal Board finds no reduction in the subject's assessment is 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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