



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

APPELLANT: Emil Aloia
DOCKET NO.: 16-01187.001-R-1
PARCEL NO.: 23-15-12-301-031-0000

The parties of record before the Property Tax Appeal Board are Emil Aloia, 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: \$16,278
IMPR.: \$62,269
TOTAL: \$78,547

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 ranch dwelling of brick exterior construction with 2,616 square feet of living area. The dwelling was constructed in 2001. Features of the home include a partial basement with finished area, central air conditioning, a fireplace and a 3-car garage with 622 square feet of building area. The property has a site containing 1.20 acres and is located in Crete, 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 \$200,000 as of January 1, 2015. The appellant's appraisal was completed using the sales comparison approach in estimating a market value for the subject property. The appellant's appraiser utilized three suggested comparable properties that included a ranch and two, two-story dwellings that ranged in size from 2,643 to 2,864 square feet of living area. The comparables were built from

1979 to 1994. Each comparable has a basement, with one having finished area. Additional features of each comparable include central air conditioning, one or two fireplaces and a two-car or a three-car garage. The comparables sold in August or October 2014 for prices ranging from \$195,000 to \$210,500 or from \$69.13 to \$73.96 per square foot of living area, including land. Based on this evidence, the appellant requests 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 \$78,547. The subject's assessment reflects a market value of \$236,161 or \$90.28 per square foot of living area including land, 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 two comparable sales located .2 miles from the subject property. The comparable properties are described as one-story dwellings with 1,197 or 1,728 square feet of living area. The comparables were built in 1974 and 1979. Each comparable has a basement, with one having finished area, one comparable has central air conditioning, one comparable has a fireplace and each comparable has a garage with either 440 or 896 square feet of building area. The comparables sold in April and November 2016 for prices of \$130,000 and \$185,500 or \$107.35 and \$108.60 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.

As an initial matter regarding the appellant's appraisal, the Board gave less weight to the value conclusion in the appellant's appraisal dated January 1, 2015 which is 12 months prior to the January 1, 2016 assessment date and less probative of the subject's market value as of the assessment date at issue. In addition, the appraiser utilized two sales of dissimilar two-story homes unlike the subject.

The Board finds the parties submitted five comparable sales for consideration, none of which are truly similar to the subject. As mentioned above, the Board gave less weight to the appellant's comparables #1 and #2 for their dissimilar design when compared to the subject. Even though the appellant's comparable #3 is a somewhat dated sale, the Board gave it more weight along with the two board of review comparables that are one-story homes like the subject. The appellant's comparable #3 is more similar in size to the subject but is considerably older in age and located over 1.5 miles from the subject. The board of review comparables are more similar in location to the subject but are considerably smaller in size and older in age. The comparables sold from August 2014 to November 2016 for prices ranging from \$130,000 to \$210,000 or from \$73.96 to \$108.60 per square foot of living area, including land. The subject's assessment

reflects a market value of \$236,161 or \$90.28 per square foot of living area, including land, which is within the range on a per square foot basis established by the best comparables in this record but above the overall price range. However, after considering adjustments to the comparables for differences such as dwelling size and age when compared to the subject, 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

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

APPELLANT

Emil Aloia, 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