



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

APPELLANT: Sherry Rasmussen
DOCKET NO.: 16-01192.001-R-1
PARCEL NO.: 16-05-23-205-026

The parties of record before the Property Tax Appeal Board are Sherry Rasmussen, 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: \$33,228
IMPR.: \$123,617
TOTAL: \$156,845

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 dwelling of brick and stucco exterior construction with 3,421 square feet of living area. The dwelling was constructed in 2000. Features of the home include an unfinished basement, central air conditioning, one fireplace and a three-car attached garage with 787 square feet of building area. Other amenities include a gazebo and a wooden deck with 599 square feet. The property has a 34,697 square foot site and is located in Homer Glen, Homer 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 \$360,000 as of January 1, 2015. The appraisal was prepared by Scott A. Sieman, a certified residential real estate appraiser. In estimating the market value, the appraiser developed the sales comparison approach to value using three comparable sales improved with one two-story dwelling and two

one-story dwellings that range in size from 2,869 to 4,366 square feet of living area. The dwellings range in age from 13 to 35 years old. Each comparable has a basement with one being finished, central air conditioning, one or two fireplaces and a three-car or a four-car garage. The sales occurred from January 2014 to December 2014 for prices ranging from \$336,000 to \$370,000 or from \$84.75 to \$117.44 per square foot of living area, including land. The appraiser made adjustments to the comparable sales for differences from the subject property to arrive at adjusted prices ranging from \$338,100 to \$369,400. Based on this analysis the appellant's appraiser arrived at an estimated market value of \$360,000. The appellant requested the subject's assessment be reduced to \$119,988.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$156,845. The subject's assessment reflects a market value of \$471,572 or \$137.84 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 improved with two-story dwellings of brick, brick and cedar, or brick and stucco exterior construction that range in size from 3,299 to 3,668 square feet of living area. The dwellings were built from 2000 to 2002. Each comparable has an unfinished basement, central air conditioning, one fireplace and an attached garage ranging in size from 751 to 782 square feet of building area. One comparable has an in-ground swimming pool. Each of the comparables has the same neighborhood code as the subject property and is located within .32 miles of the subject. The sales occurred from January 2015 to July 2016 for prices ranging from \$450,000 to \$601,000 or from \$135.71 to \$163.85 per square foot of living area, land included. The board of review submission also included a grid analysis of the three sales used by the appellant's appraiser.

In rebuttal the township assessor's office asserted that two of the appellant's comparables were of a different style than the subject property and the appraiser reported the incorrect size for the two comparables. The assessor's office also contends the appellant's appraiser did not stay within the appellant's subdivision when selecting comparables when there were sales available.

The board of review requested no change be made to the 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 comparables sales submitted by the board of review. These properties sold proximate in time to the assessment date as well as being like the subject in location, style, age and features. The board of review comparable sales sold

for prices ranging from \$450,000 to \$601,000 or from \$135.71 to \$163.85 per square foot of living area, including land. The subject's assessment reflects a market value of \$471,572 or \$137.84 per square foot of living area, including land, which is within the range established by the board of review comparable sales. The Board gives little weight to the conclusion of value contained in the appellant's appraisal because all the sales occurred in 2014, not proximate in time to the assessment date, two sales differed from the subject in age, two sales differed from the subject in style and two sales differed from the subject in location. Based on this evidence the Board finds the assessment of the subject property as established by the board of review is correct and 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: August 20, 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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