



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

APPELLANT: Susan & David Sebastian
DOCKET NO.: 16-01194.001-R-1
PARCEL NO.: 22-22-13-200-004-0000

The parties of record before the Property Tax Appeal Board are Susan and David Sebastian, the appellants, by attorney William I. Sandrick of the 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:

F/LAND:	\$1,299
LAND:	\$15,640
IMPR.:	\$104,007
F/BLDG:	\$22,239
TOTAL:	\$143,185

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 one-story dwelling of brick exterior construction constructed in 2005. Features of the home include a full unfinished basement, central air conditioning, one fireplace and a three-car attached garage. The property is also improved with a metal clad pole barn with 4,942 square feet of building area. The property has a site with approximately ten acres and is located in Beecher, Washington 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 \$260,000 as of January 1, 2014. The appraisal was prepared by Eric Sladcik, a certified general real estate

appraiser. The property rights appraised were the fee simple interest and the use of the appraisal was for the estimation of value for tax assessment purposes.

The appraiser described the dwelling as having 2,600 square feet of above grade gross living area. Features of the home include a full unfinished basement, central air conditioning, and a three-car attached garage. The appraiser also noted the property is also improved with a detached steel pole barn to the rear of the home.

In estimating the market value of the subject property, the appraiser developed the cost approach to value and the sales comparison approach to value. Under the cost approach the appraiser estimated the subject had a site value of \$70,000. Using 2,600 square feet of living area, the appraiser estimated the dwelling had a replacement cost new of \$344,100. The appraiser estimated the subject suffered from physical depreciation of \$39,325 and external obsolescence of \$104,880 for total depreciation of \$144,205 resulting in a depreciated cost of the dwelling of \$199,895. Adding the land value and the estimated value of the site improvements of \$20,000 resulted in an estimated value under the cost approach of \$289,900.

The appraiser also estimated the subject's value under the sales comparison approach using three comparable sales improved with two one-story brick dwellings and one two-story dwelling that range in size from 2,300 to 2,700 square feet of living area. The dwellings range in age from 7 to 26 years old. Each comparable has a basement with two having finished area, central air conditioning and a three-car garage. One comparable has a fireplace. These properties have sites ranging in size from 13,250 to 23,200 square feet of land area. The sales occurred in March 2013 and May 2013 for prices ranging from \$210,000 to \$242,000 or from \$87.50 to \$95.65 per square foot of living area, including land. The appraiser made adjustments to the comparables for differences from the subject property in land size, view, age and features resulting in adjusted prices ranging from \$257,500 to \$272,500. Based on these sales the appraiser arrived at an estimated value under the sales comparison approach of \$260,000.

In reconciling the two approaches to value the appraiser placed most weight on the sales comparison approach and arrived at an estimated value of \$260,000 as of January 1, 2014.

Based on this evidence the appellants requested the subject's assessment be reduced to \$86,658.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$143,185. The subject property has a farmland assessment of \$1,229. The farmland assessment is based on the land's agricultural economic value and not market value. (See 35 ILCS 200/10-110 through 10-145.) The subject's dwelling, homesite and pole building have assessments of \$104,007, \$15,640 and \$22,239, respectively, for a combined total assessment of \$141,886, which reflects a market value of \$426,597 when using the 2015 three-year average median level of assessment for Will County of 33.26% as determined by the Illinois Department of Revenue.

The board of review provided a copy of the subject's property record card containing a schematic diagram of the dwelling with dimensions and calculations disclosing the dwelling has 3,830 square feet of ground floor living area with a 911 square foot attached garage. The pole barn is depicted as having 4,942 square feet of building area. The assessment of the dwelling

and homesite total \$119,647 reflecting a market value of \$359,732 or \$93.92 per square foot of living area, including land. When including the pole barn, the total assessment is \$141,886 reflecting a market value of \$426,597 or \$111.38 per square foot of living area, including land.

In support of the assessment the board of review submitted information on six comparable sales identified by the township assessor, which includes four comparables that were used at the board of review level appeal. The comparables used at the board of review level appeal have been designated comparables #3 through #6 before the Property Tax Appeal Board. Five of the comparables were improved with one-story dwellings and one was improved with a double wide mobile home that range in size from 1,544 to 2,632 square feet of living area. The dwellings were constructed from 1987 to 2007. Five of the properties have basements, each has central air conditioning, one has a fireplace, and each has a garage ranging in size from 506 to 1,101 square feet of building area. Comparable #1 has a 2,601 square foot pole barn, comparable #2 has an additional 576 square foot detached garage and comparable #6 has a 2,192 square foot pole barn. The comparables have sites ranging in size from 13,250 square feet (.30 acres) to 10 acres. The sales occurred from March 2013 to August 2016 for prices ranging from \$209,250 to \$270,000 or from \$91.95 to \$174.31 per square foot of living area, including land.

Based on this evidence the board of review requested no change be made to the 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 appellants did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

As an initial matter, the Property Tax Appeal Board finds the subject dwelling has 3,830 square feet of living area. The appellants' appraiser stated the dwelling had 2,600 square feet of living area but provided no sketch or measurements to support this conclusion. The board of review submission indicated the subject dwelling had 3,830 square feet of living area and provided a copy of subject's property record card with an addendum containing a sketch of the subject dwelling with dimensions and calculations establishing the subject dwelling has 3,830 square feet of living area. The Board finds the best evidence of size of the dwelling was provided by the board of review and finds the subject dwelling has 3,830 square feet of living area.

The Board gives little weight to the conclusion of value contained in the appellants' appraisal due to the finding the subject dwelling has 3,830 square feet of living area and not 2,600 square feet of living area as used in the appraisal. Furthermore, the sales used in the appraisal did not occur proximate in time to the assessment date and the effective date of the report precedes the tax year in question by two years.

The Board finds the best evidence of market value to be the board of review sales #1, #2 and #6. The Board finds that these comparables have dwellings that are smaller than the subject

dwelling, one of the dwellings is improved with a double wide mobile home, and two comparables have dwellings older than the subject dwelling. However, each comparable has either 5 or 10 acres and either a pole barn or an additional detached garage. These board of review comparable sales sold for prices ranging from \$145.78 to \$174.31 per square foot of living area, including land. The subject's dwelling, homesite and pole building reflect a market value of \$426,597 or \$111.38 per square foot of living area, including land, when using a dwelling size of 3,830 square feet of above grade gross living area, which is below the range established by the best board of review comparable sales on a square foot basis. These sales support the conclusion the subject property is not overvalued. Little weight was given board of review sales #3, #4 and #5 as these properties sold in 2013, not proximate in time to the assessment date at issue. In conclusion, the Board finds the subject's assessment is well supported considering the property's age, size and features. Based on this evidence the Board finds the assessment of the subject 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



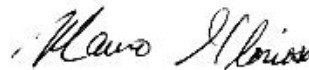
Member

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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