



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

APPELLANT: Ann Zajac  
DOCKET NO.: 16-01196.001-R-1  
PARCEL NO.: 23-15-05-403-030-0000

The parties of record before the Property Tax Appeal Board are Ann Zajac, 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 a reduction 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:** \$2,653  
**IMPR.:** \$12,012  
**TOTAL:** \$14,665

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 multi-family residence of frame construction with 1,038 square feet of living area. The dwelling was constructed in 1936. Features of the property include two apartment units. The property has a 3,251 square foot site and is located in Steger, 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 \$44,000 as of January 1, 2015. The appraisal was prepared by Scott Sieman, a certified residential real estate appraiser. In estimating the market value of the subject property, the appraiser developed the sales comparison approach to value using three comparable sales improved with multi-family residences that range in size from 1,730 to 1,812 square feet of living area. The buildings range in age from 57 to 106 years old. The properties have either two or three apartments and sites that

range in size from 6,471 to 12,924 square feet of land area. Two comparables have basements with one being finished, and one comparable has a two-car garage. The sales occurred from March 2014 to December 2014 for prices ranging from \$38,500 to \$51,500 or from \$21.25 to \$29.43 per square foot of living area and from \$17,167 to \$24,000 per unit, land included. The appraiser adjusted the comparables for differences from the subject to arrive at adjusted prices ranging from \$29,700 to \$43,900. The appraiser estimated the subject property had a market value of \$44,000 or \$42.39 per square foot of living area and \$22,000 per unit, land included. Based on this evidence the appellant requested the subject's assessment be reduced to \$14,665.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$20,034. The subject's assessment reflects a market value of \$60,235 or \$58.03 per square foot of living area and \$30,118 per unit, 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 two comparable sales identified by the township assessor improved with 1.5-story dwellings of frame construction that have 1,133 and 1,612 square feet of living area, respectively. The dwellings were built in 1894 and 1899. Each comparable has a basement, central air conditioning and a garage with either 588 or 415 square feet of building area. The property record cards describe each property as having a single-family use. The sales occurred in September 2016 for prices of \$110,000 and \$118,000 or from \$97.06 and \$73.20 per square foot of living area, including land, respectively.

The township assessor provided a memo asserting the appellant's appraiser's sale #1 was improved with two homes consisting of a one-story dwelling with 764 square feet and a two-story dwelling with 1,644 square feet; appellant's appraiser's sale #2 is improved with a 1.5-story dwelling with 1,730 square feet; and appellant's appraiser's comparable #3 is improved with a 1-story dwelling with 1,820 square feet.

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 met this burden of proof and a reduction in the subject's assessment is warranted.

The Board finds the best evidence of market value to be the appraisal submitted by the appellant. The record disclosed the subject property is improved with a two-unit multi-family building. Although the comparable sales used by the appellant's appraiser were not particular similar to the subject dwelling, each was improved with a two-unit or three-unit multi-family building. The evidence disclosed that the two comparables submitted by the board of review were improved with single-family dwellings, unlike the subject property's multi-family configuration.

For this reason, the Board gives more credence to the appellant's appraisal than the sales provided by the board of review. The subject's assessment reflects a market value of \$60,235 or \$58.03 per square foot of living area and \$30,118 per unit per square foot of living area, including land, which is above the appraised value presented by the appellant. Based on this evidence the Board finds a 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.

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Chairman



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Member



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Member

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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



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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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