



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

APPELLANT: Ann Zajac
DOCKET NO.: 16-01198.001-R-1
PARCEL NO.: 23-15-05-403-029

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: \$3,097
IMPR.: \$14,198
TOTAL: \$17,295

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 multi-family dwelling of frame exterior construction with 2,809 square feet of living area.¹ The dwelling age is 119 years old. Features of the home include an unfinished basement and three apartment units. The property has a 3,980 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 a restricted use appraisal with an estimated market value of \$52,000 as of January 1, 2015. The appraisal was prepared by Scott A. Sieman, a State of Illinois certified real

¹ The parties differ as to the description of the subject property. The board of review's grid analysis describes the subject as having two homes, however the board of review failed to provide evidence such as the property record card or photos to substantiate this claim. The Board finds the best evidence of the description of the subject property is found in the appraisal report submitted by the appellant's counsel.

estate appraiser. The property rights appraised were fee simple and the appraisal was performed for market value purposes. In estimating the market value of the subject property, the appraiser developed the sales comparison approach to value.

Under the sales comparison approach to value, the appraiser utilized three comparable sales located in Steger within .36 of a mile of the subject property to estimate the market value. The parcels range in size from 6,471 to 12,924 square feet of land area and have been improved with two-unit or three-unit multi-family dwellings that range in age from 57 to 106 years old. The homes range in size from 1,730 to 1,812 square feet of living area. The comparables each feature an unfinished basement. In addition, one comparable has a two-car garage. The comparables sold from March to November 2014 for prices ranging from \$38,500 to \$51,500 or from \$21.25 to \$29.43 per square foot of living area, including land. The appraiser made adjustments for differences in land area, dwelling size and/or garages. After making adjustments to the comparables for differences from the subject the appraiser estimated the comparables had adjusted prices ranging from \$41,500 to \$54,200. Based on this data the appraiser estimated the subject had an estimated market value of \$52,000 as of January 1, 2015.

Based on this evidence, the appellant requested 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 \$45,471. The subject's assessment reflects a market value of \$136,714 or \$48.67 per square foot of living area, based on 2,809 square feet 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 response to the appeal, the board of review submitted a memorandum purported to be from the Crete Township Assessor. The assessor contends the subject property consists of two homes built in 1904 with one home containing 1,382 square feet of living area and the other home containing 2,816 square feet of living area. The assessor also contends that only one comparable utilized by the appraiser has two homes like the subject.

In support of its contention of the correct assessment of the subject property, the board of review provided information on two comparable sales located .4 of a mile of the subject property. The board of review comparables are each reported to be improved with two multi-family dwellings. Comparable sale #1 has two dwellings that contain either 764 or 1,644 square feet of living area, while comparable sale #2 has two dwellings that contain either 646 or 1,402 square feet of living area. The ages of the homes were illegible in the board of review's grid analysis. None of the comparables have a basement. In addition, one comparable has central air conditioning and 370 square foot garage. The board of review did not disclose the site sizes of the comparables. The comparables sold in February 2015 and November 2016 for prices of \$51,500 and \$105,000 or \$21.39 and \$46.30 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 met this burden of proof and a reduction in the subject's assessment is warranted.

The appraiser developed the sales comparison approach to value using three comparable sales, with varying degrees of similarity to the subject property. The appraiser adjusted the comparables for differences from the subject property, which appeared reasonable, and arrived at an estimated market value of \$52,000. The subject's assessment reflects a market value of \$136,714, which is greater than the appraised value. Based on this record, the Board finds the subject property had a market value of \$52,000 as of the assessment date at issue. The Board gave less weight to the comparables submitted by the board of review, each of which lack a basement unlike the subject with a basement foundation. Furthermore, the board of review evidence did not disclose the site sizes or dwelling ages of the comparables. Since market value has been established the 2016 three-year average median level of assessments for Will County of 33.26% as determined by the Illinois Department of Revenue shall apply. (86 Ill.Admin.Code §1910.50(c)(1)).

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: November 19, 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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