



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

APPELLANT: Carl Vierk
DOCKET NO.: 16-01200.001-R-1
PARCEL NO.: 23-15-09-106-016-0000

The parties of record before the Property Tax Appeal Board are Carl Vierk, 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: \$13,949
IMPR.: \$76,251
TOTAL: \$90,200

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 dwelling of brick and frame construction with 2,726 square feet of living area. The dwelling was constructed in 2002. Features of the home include a full basement that is partially finished, central air conditioning, one fireplace and an attached garage with 933 square feet of building area. The property has a 1.787-acre site 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 \$205,000 as of January 1, 2014. The appraisal was prepared by Eric Sladcik, a certified general real estate appraiser. 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 to value the appraiser arrived at an estimated market value of \$220,200.

Using the sales comparison approach to value the appraiser selected three comparable sales improved with two, one-story dwellings and one, two-story dwelling that ranged in size from 2,076 to 3,000 square feet of living area. The dwellings ranged in age from 15 to 22 years old. Each comparable has a basement with one having finished area, central air conditioning, and a two-car garage. Two comparables have one fireplace. These properties sold from May 2013 to May 2014 for prices ranging from \$184,500 to \$205,000 or from \$66.67 to \$98.75 per square foot of living area, including land. The appraiser adjusted the comparables for differences from the subject property to arrive at adjusted prices ranging from \$195,600 to \$222,200. The appraiser arrived at an estimated value under the sales comparison approach of \$205,000. In arriving at the conclusion of value the appraiser gave most credence to the sales comparison approach to value.

The appellant requested the subject's assessment be reduced to \$68,327.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$90,200. The subject's assessment reflects a market value of \$271,197 or \$99.49 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 six comparable sales identified by the township assessor. The comparables are improved with one-story dwellings of brick, brick and vinyl or brick and frame construction that range in size from 1,815 to 2,402 square feet of living area. The dwellings were built from 1963 to 2005. Each comparable has a basement with three having finished area, central air conditioning, and an attached garage ranging in size from 555 to 967 square feet of building area. Four comparables have one fireplace. The sales occurred from October 2013 to November 2016 for prices ranging from \$167,000 to \$291,000 or from \$86.59 to \$128.25 per square foot of living area, including land. 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 board of review comparable sales #2 through #6. These comparables had varying degrees of similarity to the subject property and sold most proximate in time to the assessment date at issue. These five board of review comparable sales sold for prices ranging from \$167,000 to \$291,000 or from \$86.59 to \$128.25 per square foot of living area, including land. The subject's assessment reflects a market value of \$271,197 or \$99.49 per square foot of living area, including land, which is within the range established by the best comparable sales in the record. Less weight is given board of review sale

#1 as it sold in October 2013, not proximate in time to the assessment date at issue. The board gives less weight to the appellant's appraisal as the report had an effective date two years prior to the assessment date at issue. Additionally, the comparable sales used by the appraiser did not occur proximate in time to the assessment date at issue and comparable sale #3 differed from the subject dwelling in style. Based on this evidence 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: September 17, 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

Carl Vierk, 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