



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

APPELLANT: Michael Spatola
DOCKET NO.: 16-01251.001-R-1
PARCEL NO.: 14-12-01-302-005-0000

The parties of record before the Property Tax Appeal Board are Michael Spatola, the appellant, by attorney Michael T. Reynolds, of Rieff Schramm Kanter & Guttman in Chicago; 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: \$28,550
IMPR.: \$136,000
TOTAL: \$164,550

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 masonry construction with 2,431 square feet of living area. The dwelling is approximately 20 years old. Features of the home include a basement with a finished area, central air conditioning, two fireplaces and a garage containing 506 square feet of building area. The subject property also has an in-ground swimming pool, an 1,533-square foot concrete patio and a 3,600-square foot insulated pole barn with electricity, plumbing and a concrete floor. The property also has a second 4,960-square foot concrete driveway. The property has a 108,900 square foot site and is located in Manhattan, Manhattan Township, Will County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument, the appellant submitted an appraisal of the subject property. The appraiser developed the sales

comparison approach to value using three comparable sales in arriving at an opinion of market value of \$390,000 as of August 3, 2013.

As an alternative overvaluation argument, the appellant submitted limited information from two different real estate websites on four comparable sales. The four comparable sales consist of three, one-story and one, two-story dwellings ranging in size from 1,635 to 3,000 square feet of living area. The dwellings were built from 1993 to 1999. Features of the dwellings include a basement with three having a finished area. Each dwelling also has central air conditioning and a fireplace. Two dwellings have a three-car garage. One dwelling has an in-ground pool and another comparable has a horse barn containing 2,880 square feet of building area. The four comparables have sites ranging from 2.5 to 2.9 acres of land area. The comparables sold from March 2013 to December 2016 for prices ranging from \$308,000 to \$438,000 or from \$126.67 to \$188.38 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$164,550. The subject's assessment reflects a market value of \$494,738 or \$203.51 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 four comparable sales located within three miles from the subject property and in a different neighborhood code as defined by the local assessor. The comparables are improved with one-story or part one-and-one half and part one-story single-family dwellings of frame or frame and masonry exterior construction ranging in size from 1,624 to 2,518 square feet of living area. The dwellings range in age from 6 to 28 years old. The comparables feature a basement with one having a finished area. Each dwelling also has central air-conditioning and a garage ranging in size from 565 to 1,536 square feet of building area. Two dwellings have a fireplace and two dwellings have a pole barn. The comparables have sites ranging in size from 114,563 to 435,600 square feet of land area. The comparables sold from August 2013 to January 2016 for prices ranging from \$359,000 to \$530,500 or from \$173.113 to \$224.75 per square foot of living area, including land. The board of review submitted property record cards for the subject as well as their own comparables along with five of the seven comparables submitted by the appellant. In addition, the board of review submitted a brief contesting the accuracy and insufficiency of the appellant's comparables. 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 did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The appellant submitted an appraisal estimating the subject property has a market value of \$390,000 as of August 3, 2013. The Board gave little weight to the appraisal report. The effective date of the appraisal was 3 years prior to the subject's assessment date. Moreover, the 3 comparable sales contained within the appraisal report each occurred in 2013, which are dated and less indicative of market value as of the subject's January 1, 2016 assessment date.

In addition to the three comparable sales contained in the appellant's appraisal report, the parties submitted for the Board's consideration information on eight additional comparable sales. The Board finds neither parties' comparables are particularly similar to the subject in all aspects. The appellant's comparables #4, #6 and #7, along with board of review comparables #2 and #3 have either significantly smaller or larger dwelling size when compared to the subject. Moreover, appellant's comparable #5 and board of review comparable #4 sold in March 2014 and January 2014, respectively, which is less proximate in time to the subject's assessment date of January 2016 and, therefore, less indicative of market value. Finally, board of review comparable #1 is located 2 miles from the subject, has a dissimilar design, inferior unfinished basement and no fireplace when compared to the subject. However, the Board shall make a determination of the subject's correct assessment regardless of the quality of the evidence from both parties. The Board finds that the most similar comparables to the subject in dwelling size and most features are appellant's comparable #5 along with board of review comparable #1. These comparables sold in May 2014 and August 2015 for prices of \$370,000 and 530,500 or for \$137.03 and \$210.64 per square foot of living area, respectively. The subject's assessment reflects a market value of \$494,738 or \$203.51 per square foot of living area, including land, which falls within the range established by the best comparable sales in this record. After considering adjustments to the comparables for differences in location, style, age and some features when compared to the subject, the Board finds that the appellant did not demonstrate by a preponderance of the evidence that the subject was overvalued. Therefore, no reduction in the subject's assessment is warranted.

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



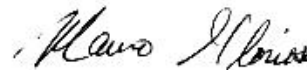
Member

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

Michael Spatola, by attorney:
Michael T. Reynolds
Rieff Schramm Kanter & Guttman
100 North LaSalle Street
23rd Floor
Chicago, IL 60602

COUNTY

Will County Board of Review
Will County Office Building
302 N. Chicago Street
Joliet, IL 60432