



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

APPELLANT: VirBala Hans
DOCKET NO.: 17-01175.001-R-1
PARCEL NO.: 23-16-18-209-002

The parties of record before the Property Tax Appeal Board are VirBala Hans, 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: \$28,168
IMPR.: \$45,136
TOTAL: \$73,304

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellant timely filed the appeal from a decision of the Lake County Board of Review pursuant to section 16-160 of the Property Tax Code (35 ILCS 200/16-160) challenging the assessment for the 2017 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, brick, ranch-style single-family residential dwelling with 2,252 square feet of living area. The dwelling was constructed in 1977 and was 38 years old at the time of the appraisal. The home has an unfinished basement and features central air conditioning, a fireplace, and a two-car garage with 613 square feet of building area. The property also features an inground swimming pool. The dwelling is situated on a 17,424 square foot site and is located in South Holland, Crete Township, Will County.

The appellant filed an appeal on the basis of overvaluation. In support of this argument, the appellant submitted a restricted use appraisal report concluding with an estimated market value of \$150,000 as of January 1, 2015. The appraisal was prepared by Scott A. Sieman, Certified Residential Real Estate Appraiser. The property rights appraised were fee simple and based upon an exterior inspection of the property. The intended use of this appraisal is to evaluate the subject

property for market value for the intended user, being the taxpayer of record. The appraiser described the subject property as being in average condition.

In estimating the market value, the appraiser developed the sales comparison approach to value. Under the sales comparison approach to value, the appraiser utilized three comparable sales located from .20 of a mile to 2.35 miles from the subject property. The comparables are described being either ranch or split-level residential dwellings ranging in size from 1,890 to 2,593 square feet of living area.¹ The dwellings were 28 to 37 years old at the time of the appraisal. The dwellings each have a basement, two of which have finished area. The comparables have central air conditioning, one or two fireplaces, and a two-car garage. The comparables sold from February to December 2014 for prices ranging from \$150,000 to \$163,500 or from \$57.85 to \$82.01 per square foot of living area, including land.² After applying adjustments to the comparables for differences when compared to the subject, the appraiser arrived at adjusted values ranging from \$134,200 to \$153,200 and an opinion of market value for the subject of \$150,000 as of January 1, 2015. Based on the evidence, the appellant requested a reduction in the subject's assessment to reflect the appraised value.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$82,087. The subject's assessment reflects a market value of \$246,360 or \$109.40 per square foot of living area, land included when applying the 2017 three-year average median level of assessment for Will County of 33.32% as determined by the Illinois Department of Revenue.

In response to the appellant's evidence, the township assessor on behalf of the board of review submitted a memorandum critiquing the three appraisal comparables. Aside from the discrepancies footnoted herein, the assessor argued that comparables #1 and #2 are located 2.1 to 4 miles distant from the subject in different subdivisions than the subject.

In support of its contention of the correct assessment of the subject property, the board of review submitted property record cards and a grid analysis on the sales of three comparable properties located within .6 miles of the subject and in the same subdivision as the subject. The comparables consists of one-story brick or brick and frame single-family residential dwellings ranging in size from 1,958 to 2,417 square feet of living area. Comparable #3 was constructed in 1978. The age of the other two comparables was not disclosed on the grid analysis or the property record cards. The comparables each have unfinished basements, central air conditioning, a fireplace, and garages ranging in size from 575 to 809 square feet of building area. Comparable #2 has an inground pool and 120 square foot pool house. The comparables sold from October 2015 to September 2016 for prices ranging from \$179,900 to \$225,000 or from \$89.57 to \$95.22 per square foot of living area, including land. Based on this evidence, the board of review requested confirmation of the subject's assessment.

¹ The board of review submitted a brief disclosing that the distances, designs and/or square footage of the comparables were inaccurately reported in the appraisal. Based on the information submitted by the board of review, the appraisal comparables are 1.5-story or two-story dwellings, located 2.1 to 4 miles from the subject and range in size from 2,187 to 2,593 square feet of living area.

² Based on the square footages submitted by the board of review, the appraisal comparables would range from \$57.85 to \$74.76 per square foot of living area, including land.

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.

To support their respective positions, the Board finds the appellant submitted an appraisal while the board of review provided a grid analysis and property record cards for the subject and three comparable sales.

The Board gave less weight to the conclusion of value contained in the appellant's appraisal due to discrepancies in the size, style and location of the appraisal comparables as contended by the board of review which calls in to question the accuracy of the appraiser's opinion of value. Further, the comparables sold in 2014 which is dated in relation to the January 1, 2017 assessment date at issue. The Board will instead make an analysis based on the raw sales data provided by the appraiser.

The Board finds the best evidence of market value in the record to be board of review's comparables which are similar to the subject in location, age, design, dwelling size, and most features. These comparables sold from October 2015 to September 2016, which is more proximate in time to the assessment date in question, for prices ranging for prices ranging from \$179,900 to \$225,000 or from \$89.57 to \$95.22 per square foot of living area, including land. The subject's assessment reflects a market value of \$246,333 or \$109.38 per square foot of living area, including land, which falls above the range established by the best comparable sales in the record. After considering adjustments to the comparables for differences when compared to the subject, 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.



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 18, 2020



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

VirBala Hans, 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