



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

APPELLANT: Debbie & Jerry Chow
DOCKET NO.: 17-01178.001-R-1
PARCEL NO.: 16-05-17-102-010

The parties of record before the Property Tax Appeal Board are Debbie & Jerry Chow, the appellants, 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: \$49,871
IMPR.: \$472,793
TOTAL: \$522,664

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellants 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 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 two-story brick dwelling with 9,458 square feet of living area. The dwelling was constructed in 1994 and was 21 years old at the time of the appraisal. Features of the home include six full bathrooms, two half bathrooms, a full, finished basement, central air conditioning, two fireplaces and a four-car garage with 1,290 square feet of building area. The home features an indoor swimming pool. The property has an 50,529 square foot site that backs to a common area pond and is located in Homer Glen, Homer Glen, Township, Will County.

The appellants' appeal is based on overvaluation. The appellants submitted a restricted-use appraisal report with an estimated market value of \$1,100,000 as of January 1, 2015. The appraisal was prepared by Michael J. Suno, a State Certified Residential Real Estate Appraiser, and the property rights appraised were fee simple. This Restricted Use Appraisal is limited to the sole and exclusive use of the clients, who are shown as the taxpayers. The intended use of this

appraisal was “to provide the clients with a credible opinion of the defined value of the subject property, given the intended use of the appraisal” which is specified as property tax purposes.

In estimating the market value, the appraiser primarily developed the sales comparison approach to value.¹ Under the sales comparison approach to value, the appraiser utilized five comparable sales located from 2.34 to 9.43 miles from the subject property. The appraiser noted that the subject dwelling is “larger than typical for the area” and that there was a lack of more similar sales. Comparables #1 through #3 are stated as being located in Homer Glen Township. The appraiser stated that comparables #4 and #5 are located in Will County but did not state which townships, only disclosing that they are located in Mokena and Frankfort. He acknowledged that they are “a significant distance from the subject” but that he could not locate any better comparables. The five comparables are described as two-story dwellings ranging in size from 5,188 to 8,500 square feet of living area and were 6 to 14 years old at the time of the appraisal. The comparables have three to five full bathrooms and one to four half bathrooms and are shown on the appraisal as having full finished basements, central air conditioning, and three-car to eight-car garages. The comparables have sites ranging in size from 31,363 to 601,128 square feet of land area. Comparables #3 and #4 have inground swimming pools.² The comparables sold from May 2012 to January 2015 for prices ranging from \$975,000 to \$1,100,000 or from \$121.76 to \$202.39 per square foot of living area, including land. After applying adjustments to the comparables for differences when compared to the subject, the appraiser arrived at adjusted prices ranging from \$964,400 to \$1,260,700 and an opinion of market value for the subject of \$1,100,000 as of January 1, 2015. Based on the evidence, the appellants 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 \$522,664. The subject's assessment reflects a market value of \$1,568,619 or \$165.85 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 appellants’ evidence, the board of review submitted a grid analysis for appraisal comparables #1 through #3 which are located in Homer Township and property record cards for all five appraisal comparables. In a memorandum submitted by the board of review critiquing the appraisal comparables, the board of review disclosed that square footage of comparables #3, #4 and #5 were stated incorrectly on the appraisal. The correct square footages are shown on the property record cards. The board of review argued that the appraisal was done in 2015 which is not proximate in time to the January 1, 2017 assessment date at issue and four of the sales occurred in 2012 and 2014.

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 four comparable sales located from .08 to 4.46 miles from the subject, one of which has the same neighborhood code as the subject. The

¹ The appraiser stated that “the sales comparison approach was most relied upon and that secondary influence was given to the cost approach, but data was limited for the subject market area.” No data was included in the appraisal report in support of the cost approach to value.

² The appraisal does not mention that comparable #3 has an inground pool. This information was gleaned from the grid analysis and property record card for this property submitted by the board of review.

comparables consist of two-story dwellings ranging in size from 4,704 to 6,696 square feet of living area that were constructed from 1992 to 2002. Each comparable has a full unfinished basement, 17 bathroom fixtures, central air conditioning, and one to four fireplaces. Four of the comparables have garages ranging in size from 926 to 1,035 square feet of building area. Comparable #2 has a garage containing 3,266 square feet of building area part which features a vaulted ceiling with an indoor basketball court. Three of the comparables feature inground swimming pools. The comparables have sites ranging in size from 46,397 to 200,137 square feet of land area. The comparables sold in June or July 2016 for prices ranging from \$1,005,000 to \$1,800,000 or from \$197.68 to 277.26 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 appellants contend 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 appellants did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The Board finds the appellants submitted an appraisal while the board of review provided four gridded comparable sales, a memorandum with a critique of the appraisal comparables, a grid analysis for three of the appraisal comparables and property record cards for the subject and all seven comparables.

The Board gave less weight to the conclusion of value contained in the appellants' appraisal as its opinion of value as of January 1, 2015 is not proximate in time to the January 1, 2017 assessment date at issue. Further, comparables #4 and #5 are located 5.60 and 9.43 miles from the subject and in different cities and/or townships than the subject. The Board will, however, analyze the raw sales data of the comparables used in the appraisal.

The parties submitted seven comparables with varying degrees of similarity to the subject to support their respective positions before the Property Tax Appeal Board. The comparables were all significantly smaller in dwelling size and varied from the subject in amenities such as garage size, land size and/or basement size when compared to the subject. The Board gave less weight to the appraisal comparables as their sales, which occurred from May 2012 to January 2015, were dated in relation to the January 1, 2017 assessment date.

The Board finds that the board of review comparables, while having varying degrees of similarity to the subject, were the best comparables submitted in the record. These comparables are all located in Homer Township and sold in June or July 2016, which is more proximate in time to the assessment date at issue, for prices ranging from \$1,005,000 to \$1,800,000 or from \$197.68 to \$277.26 per square foot of living area, land included. The subject's assessment reflects an estimated market value of \$1,568,619 or \$165.85 per square foot of living area, land included, which falls within the range established by the best comparable sales submitted for the Board's consideration on an overall basis but below the range on a per square foot basis which is logical given the significantly larger dwelling size of the subject property. After considering

adjustments to the comparables for differences when compared to the subject, the Board finds the subject's estimated market value as reflected by its assessment is supported and 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: 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

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