



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

APPELLANT: Ann Zajac
DOCKET NO.: 17-01180.001-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. Scandrick of Scandrick 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: \$3,034
IMPR.: \$42,733
TOTAL: \$45,767

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 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 is improved with two multi-family dwellings of frame construction. The dwellings were both constructed in 1904 and were purportedly 119 years old at the time of the appraisal. One dwelling contains 2,816 square feet of living area and the other has 1,382 square feet of living area, for a combined total of 4,198 square feet of living area.¹ Features of the dwellings include an unfinished basement and three bathrooms. The property is characterized by the appraiser as containing 3 living units. The unit breakdown disclosed on the appraisal states that there is one three-bedroom unit, one two-bedroom unit and one one-bedroom unit, each with one bathroom. The property has a 3,980 square foot site and is located in Steger, Crete Township, Will County.

¹ The appraisal shows the subject property contains a 3-unit dwelling with 2,809 square feet of living. The appraiser did not disclose that more than one dwelling was located on the property or include the square footage of the second structure.

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 \$52,000 as of January 1, 2015. The appraisal was prepared by Scott Sieman, a certified residential real estate appraiser, and based on an exterior inspection of the property. In estimating the market value of the subject property, the appraiser developed the sales comparison approach to value using three comparable sales improved with multi-family residences that range in size from 1,730 to 1,812 square feet of living area. The buildings ranged in age from 57 to 106 years old at the time of the appraisal. The properties have either two or three apartments and sites that range in size from 6,471 to 12,924 square feet of land area. Two comparables have basements, with one being finished, and one comparable has a two-car garage. The sales occurred from March to December 2014 for prices ranging from \$38,500 to \$51,500 or from \$21.25 to \$29.43 per square foot of living area and from \$17,167 to \$24,000 per unit, land included. The appraiser adjusted the comparables for differences from the subject to arrive at adjusted prices ranging from \$41,500 to \$52,200. The appraiser estimated the subject property had a market value of \$52,000 as of January 1, 2015. Based on this evidence the appellant requested the subject's assessment be reduced to \$17,332.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$45,767. The subject's assessment reflects a market value of \$137,356 or \$32.72 per square foot of living area, land included, when using the combined living area of both buildings and the 2017 three-year average median level of assessment for Will County of 33.32% as determined by the Illinois Department of Revenue.

In support of its contention of the correct assessment, the board of review submitted information on two comparable sales, one of which was also used on appellant's appraisal.² The comparables are located .4 of a mile from the subject. Each property is improved with two frame dwellings. The number of living units in each comparable was not disclosed and the property record cards show them as single-family use. As to comparable #1, the dwellings were built in 1909 and contain 764 and 1,644 square feet of living area for a combined total of 2,428 square feet of living area.³ As to comparable #2, the dwellings were built in 1945 and 1971, respectively, and contain 646 and 1,402 square feet of living area, for a combined total of 2,008 square feet of living area. Each comparable has twelve plumbing fixtures. Comparable #2 has central air-conditioning and a 370 square foot garage. The sales occurred in February 2015 and November 2013 for \$51,500 and \$105,000 or \$21.21 and \$51.27 per square foot of living area, land included, respectively.

The township assessor provided a memo asserting the subject property is improved with two dwellings and only one of the appraisal comparables is also improved with two dwellings. The board of review reported that appellant's appraiser's sale #1 was improved with two homes consisting of a one-story dwelling with 764 square feet and a two-story dwelling with 1,644 square feet for a total of 2,408 square feet of living area, while appellant's appraiser's sale #2 is

² Board of review comparable #1 is the same property as appraisal comparable #1. The appraiser reported that this comparable had 1,750 square feet of living area and did not note that the property contained two dwellings.

³ The appraisal shows the subject property contains a 3-unit dwelling with 2,809 square feet of living. The appraiser did not disclose that more than one dwelling was located on the property or include the square footage of the second structure.

improved with one, 1.5-story dwelling with 1,730 square feet; and appellant's appraiser's sale #3 is improved with one, one-story dwelling with 1,820 square feet.

The board of review requested that no change be made to 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 Board finds the appellant submitted an appraisal while the board of review provided two gridded comparable sales, one of which was also used in the appraisal, a grid analysis, a critique of the appraisal comparables, property record cards for the subject and the two board of review comparables, and PTAX-203 Real Estate Transfer Declaration forms for its two comparable sales.

The Board gave less weight to the conclusion of value contained in the appellant's appraisal because the appraiser did not disclose that the subject property was composed of two improvements with a combined living area of 4,198 square feet. Additionally, the appraiser did not disclose that appraisal comparable #1 contained two dwellings. Also, the square footage reported on the appraisal was inaccurate as to both the subject property and comparable #1. The Board finds the appellant's appraiser's opinion of value is not credible due to these errors. The Board will, however, analyze the raw sales data of the comparables used in the appraisal.

The parties submitted four comparable sales with varying degrees of similarity to the subject to support their respective positions before the Property Tax Appeal Board as one property was utilized by both properties. The comparables were all much smaller in dwelling size when compared to the subject. Two comparables had garages, one comparable had central air-conditioning, and one comparable lacked a basement, all dissimilar to the subject. Further, all of comparable sales occurred from 2013 to 2015 and are thus dated in relation to the January 1, 2017 assessment date at issue.

Despite the poor quality of the comparables submitted for the Board's consideration, the Board finds that the four comparable properties are all located in close proximity to the subject. These comparables sold from November 2013 to February 2015 for prices ranging from \$41,500 to \$105,000 or from \$21.21 to \$51.27 per square foot of living area, land included. The subject's assessment reflects an estimated market value of \$137,356 or \$32.72 per square foot of living area, land included, which is above the range established by the comparable sales submitted for the Board's consideration on an overall basis, which is justified given based on the subject's larger size, but within the range on a per square foot basis. After considering adjustments to the comparables for differences when compared to the subject, such as their much smaller dwellings sizes, 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

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