



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

APPELLANT: Carrie Sima  
DOCKET NO.: 19-00202.001-R-1  
PARCEL NO.: 19-09-10-319-018-0000

The parties of record before the Property Tax Appeal Board are Carrie Sima, the appellant, by attorney Brian P. Liston, of the Law Offices of Liston & Tsantilis, P.C. 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 **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:** \$22,022  
**IMPR.:** \$92,437  
**TOTAL:** \$114,459

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 2019 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 single-family dwelling of brick exterior construction. The dwelling was constructed in approximately 2016. Features of the home include a partial basement, central air conditioning, a fireplace and a three-car garage. The property has an approximately 12,841 square foot site and is located in Tinley Park, Frankfort Township, Will County.

As a preliminary matter, the Board finds there is a significant difference of opinion on this record as to the living area square footage of the subject dwelling. The Board finds that it is able to resolve this dispute with the existing written record as detailed below.

The appellant's appraiser reported a dwelling size of 2,532 square feet of living area after personally measuring the home on September 4, 2019 and reviewing a plat of survey (Appraisal,

p. 13). Besides his own measurements, the appraiser also reported that the previous MLS listing of the subject dwelling described the home as containing 2,520 square feet. The appraiser further affirmatively stated that the assessor's schematic drawing of the property "has incorrect calculations." The appraiser further opined that the assessing officials may have included the garage area in the subject's total square footage.

The assessing officials on the subject's property record card and in portions of the evidence presented in this matter depict a dwelling size of 3,156 square feet of living area. However, the assessor's letter describes the dwelling as containing 3,146 square feet of living area and presents all data analyses of the appraisal sales in a memorandum using this dwelling size. The board of review and/or assessor wholly failed to address the dwelling size discrepancy and/or the data set forth in the appraisal report concerning the dwelling size.

On this record and as specifically described by the appraiser, the Property Tax Appeal Board finds that the subject dwelling is most correctly described as containing 2,532 square feet of living area.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted an appraisal prepared by Nicholas J. Mulligan, a Certified Residential Real Estate Appraiser. The appraisal was prepared for *ad valorem* purposes and used the sales comparison approach to value estimating the subject property had a market value of \$343,000 or \$135.47 per square foot of living area, including land, as of January 1, 2019.

Using the sales comparison approach to value, the appraiser examined five sales of comparable one-story residences located from .19 to .99 of a mile from the subject. The dwellings range in age from 11 to 18 years old and range in size from 2,483 to 2,882 square feet of living area. Each comparable features a partial basement, three of which have finished area. Each dwelling has central air conditioning, a fireplace and a three-car garage. The comparables sold from May 2017 to November 2018 for prices ranging from \$343,000 to \$357,500 or from \$121.44 to \$143.98 per square foot of living area, including land. Having adjusted these sales for differences from the subject in dwelling size, finished basement and/or porch/patio/deck amenities, the appraiser arrived at adjusted sales prices ranging from \$320,250 to \$343,000 to arrive at an estimated market value for the subject of \$343,000. Mulligan stated, "No age adjustments warranted due to similar general upkeep and improvements over time." In reconciliation, Mulligan reported that greatest weight was given to appraisal sale #2 which was most similar in size and amenities with secondary weight given to appraisal sales #4 and #5 which differed in finished basement, dwelling size and amenities. Based on this evidence, the appellant requested a total assessment reflective of the appraised value conclusion.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$130,759. The subject's assessment reflects a market value of \$391,846 or \$154.76 per square foot of living area, land included, at the corrected dwelling size of 2,532 square feet, when using the 2019 three year average median level of assessment for Will County of 33.37% as determined by the Illinois Department of Revenue.

In response to the appeal, the board of review submitted a two-page memorandum and data prepared by Joseph N. Kral, Frankfort Township Assessor. Besides the dwelling size issue

previously addressed in this decision, the assessor argued that applying the raw sales prices per square foot of each of the five appraisal comparables of 3/step ranches to the subject 40 ranch dwelling based upon a dwelling size of 3,146 square feet of living area for the subject results in a determination, as to each comparable, that the subject property is undervalued based upon its assessment. In addition, as to each of the appraisal sales in the report, the assessor summarily contended that "the appraiser has a fiduciary responsibility to the appraisal to add value due to the age differences."

In support of its contention of the correct assessment, the board of review through the township assessor submitted a grid analysis with four comparables presenting equity data, one of which also sold. As the equity data is not responsive to the appellant's overvaluation argument, the Board will not examine or summarize this data. Comparable #4 is described as a one-story brick dwelling that was built in 2017. This home contains 2,430 square feet of living area and features a full basement, central air conditioning and a 739 square foot garage. This property sold in April 2017 for \$390,000 or \$160.49 per square foot of living area, including land. Based on this evidence and argument, 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 met this burden of proof and a reduction in the subject's assessment is warranted.

The appellant submitted an appraisal of the subject property and the board of review criticized the lack of age adjustments to the appraisal sale comparables and supplied one comparable sale to support their respective positions before the Property Tax Appeal Board.

The Board finds the best evidence of market value to be the appraisal submitted by the appellant. The appraiser gave primary weight to appraisal sale #2 which had the fewest differences from the subject property and sold approximately 10 months prior to the valuation date at issue of January 1, 2019. The board of review presented one comparable sale which sold in April 2017, twenty months prior to the valuation date at issue, for \$390,000 or \$160.49 per square foot of living area, including land. Due to the dated nature of this sale presented by the board of review the Board has given it reduced weight. The subject's assessment reflects a market value of \$391,846 or \$154.76 per square foot of living area, land included, at the corrected dwelling size of 2,532 square feet, which is above the appraised value. The Board finds the subject property had a market value of \$343,000 as of the assessment date at issue. Since market value has been established the 2019 three year average median level of assessments for Will County of 33.37% as determined by the Illinois Department of Revenue shall apply. (86 Ill.Admin.Code §1910.50(c)(1)).

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.



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Chairman



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Member

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Member



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Member



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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: June 8, 2021



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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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