



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

APPELLANT: Carl Vierk
DOCKET NO.: 19-00530.001-R-1
PARCEL NO.: 23-15-09-106-016-0000

The parties of record before the Property Tax Appeal Board are Carl Vierk, 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: \$15,237
IMPR.: \$81,538
TOTAL: \$96,775

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 dwelling of brick exterior construction with 2,726 square feet of living area. The dwelling was constructed in 2002 and is approximately 17 years old. Features of the home include a basement with finished area, central air conditioning, a fireplace and a 933 square foot 3-car garage. The property has an 82,830 square foot site and is located in Crete, Crete Township, Will County.¹

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 \$260,000 as of January 1, 2019. The appraisal was prepared by Michael DeSuno, a certified residential real estate appraiser and was developed with the intended use being for valuation purposes.

¹ The parties differ on the size of the subject's site. The Board finds the site size submitted by the board of review to be most reliable. This discrepancy shall not affect the Board's ability to decide on this appeal.

In estimating the market value of the subject property, the appraiser developed the sales comparison approach to value using five comparable sales located from 0.11 to 1.37 miles from the subject property. The comparables have sites that range in size from 13,500 to 39,204 square feet of land area and are improved with either ranch or traditional style dwellings of average quality construction that range in size from 2,477 to 2,725 square feet of living area. The homes range from 16 to 44 years old. Each comparable has a basement with finished area, central air conditioning and a 2-car or a 3-car garage. Comparable #1 also features an inground swimming pool. The comparables sold from June 2017 to July 2018 for prices ranging from \$201,000 to \$275,000 or from \$77.28 to \$102.84 per square foot of living area, land included.

After adjusting comparables #1 and #2 for seller paid concessions, the appraiser adjusted the comparables for differences with the subject in site size, age, dwelling size and other features arriving at adjusted prices of the comparables ranging from \$227,200 to \$290,000 and an opinion of market value for the subject of \$260,000. The appraiser commented in the addendum that most weight was given to comparable #1 "due to having the most similar, and lowest in gross and net adjustments."

Based on this evidence, the appellant requested the subject's assessment be reduced to \$86,667 which equates to a market value of \$260,000 or \$95.38 per square foot of living area, land included when applying the statutory assessment level of 33.33%.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$106,578. The subject's assessment reflects a market value of \$319,383 or \$117.16 per square foot of living area, land included, 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 support of its contention of the correct assessment the board of review submitted information on four comparables located within 0.30 of a mile from the subject property. The comparables have sites that range in size from approximately 16,406 to 42,580 square feet of land area and are improved with one-story dwellings of brick or brick and frame exterior construction that range in size from 2,084 to 2,579 square feet of living area. The homes were built from 1994 to 2004. Each comparable has a basement, three with finished area, central air conditioning and a garage ranging in size from 606 to 861 square feet of building area. Three comparables each have one fireplace. The comparables sold from October 2016 to November 2018 for prices ranging from \$208,000 to \$291,000 or from \$86.59 to \$128.25 per square foot of living area, land included.

The board of review, through the township assessor, submitted a memorandum critiquing the comparable sales used in the appellant's appraisal arguing that the properties differ from the subject in design and/or location. In contrast, the township assessor described each of the board of review's comparables as being one-story dwellings located in the subject's subdivision. Based on this evidence, the board of review requested the subject's assessment be confirmed.

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 parties submitted an appraisal and four comparable sales for the Board's consideration. The Board finds that the appraiser gave most weight to comparable #1 based on it being the most similar property and having the lowest adjustment percentages. In fact, appraisal comparables #3, #4 and #5 each had lower net and gross adjustments relative to appraisal comparable #1. As a result, less weight is given to the opinion of value for the subject as presented in the appraisal. The Board shall, however, consider the raw comparable sales data submitted in the appraisal.

The Board gave less weight to appraisal comparables #1, #2 and #3 along board of review comparables which differ from the subject in age, dwelling size and/or sold in 2016 or 2017, less proximate in time to the January 1, 2019 assessment date at issue.

The Board finds the best evidence of market value to be the appraisal comparables #4 and #5 which are located in the subject's subdivision, are similar in age and sold more proximate to the January 1, 2019 assessment date. These properties sold in February and June 2018 for prices of \$250,000 and \$275,000 or for \$100.40 and \$102.84 per square foot of living area, including land. The subject's assessment reflects a market value of \$319,383 or \$117.16 per square foot of living area, including land, which falls above the two best comparable sales on an overall and per square foot basis. After considering adjustments to the comparables for differences from the subject, such as site size, dwelling size and design, 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: September 21, 2021



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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