



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

APPELLANT: Cynthia Powers  
DOCKET NO.: 19-00532.001-R-1  
PARCEL NO.: 23-15-13-200-003-0000

The parties of record before the Property Tax Appeal Board are Cynthia Powers, 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:** \$9,486  
**IMPR.:** \$50,614  
**TOTAL:** \$60,100

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 ranch style dwelling of average quality brick exterior construction with 2,251 square feet of living area. The dwelling was constructed in 1971 and is approximately 48 years old. Features of the home include an unfinished basement, central air conditioning, one fireplace and a 2-car garage with 640 square feet of building area. The property has a 26,139 square foot site and is located in Crete, Crete Township, Will County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted a restricted appraisal report estimating the subject property had a market value of \$150,000 as of January 1, 2019. The appraisal was prepared by Michael DeSuno, a certified residential real estate appraiser.

The intended use of the appraisal report was described to be for “valuation purposes.” No additional users of the report were identified. In the comment addendum, the appraiser described the condition of the subject property as having received better than average maintenance.

In estimating the market value of the subject property, the appraiser developed the sales comparison approach to value using five comparable sales located from 1.15 to 2.69 miles from the subject property. The comparables have sites that range in size from 17,424 to 49,658 square feet of land area and are improved with ranch or traditional style dwellings of average quality construction that range in size from 1,853 to 2,812 square feet of living area. The homes range in age from 32 to 47 years old. Four comparables have a basement, two with finished area and one comparable has no basement. Each comparable has central air conditioning and a 2-car garage. The comparables sold from January 2017 to September 2018 for prices ranging from \$137,500 to \$169,000 or from \$56.90 to \$83.65 per square foot of living area, land included.

The appraiser adjusted the comparables for differences with the subject in location, age, site size, dwelling size and other features. Comparable #2 was adjusted for seller paid concessions. Comparable #3 had finished area in the basement, however, the appraiser did not make an adjustment for this feature. After adjustments, the appraiser arrived at adjusted sale prices for the comparables ranging from \$137,800 to \$156,000 and an opinion of market value for the subject of \$150,000. The appraiser commented that most weight was given to appraisal comparable #1 “due to having the most similar, (sic) and lowest in gross and net adjustments.”

The appellant’s attorney submitted written comments directing the Property Tax Appeal Board to **“Please pay special attention to comparable #1. This property sold 9/2018 for \$137,500 and is similar to the subject.”** [Emphasis not added] Based on this evidence, the appellant requested the subject’s assessment be reduced to \$50,000 which reflects the appraised value.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$67,734. The subject's assessment reflects a market value of \$202,979 or \$90.17 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 0.90 of a mile from the subject property. The comparables have sites that range in size from 26,260 to 62,291 square feet of land area<sup>1</sup> and are improved with one-story dwellings of brick, frame or brick and frame exterior construction that range in size from 1,431 to 2,580 square feet of living area. The homes were built from 1968 to 1998. Each comparable has a basement, two with finished area, central air conditioning and a garage ranging in size from 440 to 1,020 square feet of building area. Two comparables each have one fireplace. The comparables sold from November 2016 to June 2018 for prices ranging from \$185,500 to \$260,000 or from \$100.78 to \$149.20 per square foot of living area, land included.

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<sup>1</sup> Site sizes for board of review comparables #1 and #3 were reported in the Real Estate Transfer Declarations submitted by the board of review.

The board of review, through the Crete Township Assessor, submitted written comments critiquing the comparable sales used in the appellant's appraisal report. The board of review argued that only three of the appraisal comparables were similar one-story dwellings like the subject. Of those three properties, the board of review claimed that comparable #1 was "damaged" at the time of sale. In support of this claim, the board of review submitted a copy of an inspection report for comparable #1 dated August 2018. The inspection report documented repair items such as a cracked window, rotting wood at the front porch, cracked foundation, some electrical items, plumbing leak in the crawl space, and called for the replacement of the property's air conditioning unit and hot water heater. The inspection report also noted that mold was present in the three-season room. The board of review critiqued appraisal comparables #2 and #3 as being located 2.9 miles and 2.8 miles distant from the subject.

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 evidence in the record supports a reduction in the subject's assessment.

As an initial matter, the Board finds that appraisal comparable #1 is not particularly similar to the subject in terms of condition. Photographs of the subject property along with comments included in the appraisal report support an average or better condition with no deferred maintenance items identified by the appraiser. In contrast, comparable #1 appears to need repairs based on the submission of the property's inspection report which was submitted by the board of review. No adjustment for condition was made to comparable #1 in the appraisal.

The parties submitted an appraisal and four comparable sales for the Board's consideration. The Board finds that site adjustments for the appellant's appraisal comparables #3 and #4 were inconsistent with the adjustment for comparable #4 differing from the appraiser's description of applied site adjustments in the report. No downward adjustment was applied to the finished basement area of comparable #3 which was inconsistent with the adjustment made to comparable #1 that had similar finished basement area, and again, was inconsistent with adjustments summarized by the appraiser. Finally, the appraiser states that most weight was given to appraisal comparable #1 based in part on this property having the lowest net and gross adjustments when in fact, appraisal comparable #2 has the lowest adjustment percentages. This property also appeared to be in inferior condition relative to the subject based on the property inspection report. These inconsistencies detract from the credibility of the appraiser's final opinion of value and therefore, the Board gave less weight to the estimated opinion of market value reported in the appellant's appraisal. The Board will, however, consider the raw sale data contained in the appraisal report.

The Board finds the best evidence of market value to be the appraisal comparable #2 along with board of review comparable #1 which are relatively similar to the subject in location, age, design

and site size but have varying degrees of similarity with the subject in other features. Both of these properties have a smaller dwelling size when compared to the subject and one has a finished basement compared to the subject's unfinished basement. These comparables sold in September and June 2018 for prices of \$155,000 and \$190,000 or for \$83.65 to \$105.67 per square foot of living area, including land. The subject's assessment reflects a market value of \$202,979 or \$90.17 per square foot of living area, including land, which is above the two best comparables on an overall value and bracketed by the two best comparables on a per square foot basis.

The Board gave less weight to the appraisal comparables #1, #3, #4 and #5 along with board of review comparables #2, #3 and #4 which differ from the subject in condition, design, foundation type, site size, age, dwelling size and/or sold in 2016 which is less proximate in time to the January 1, 2019 assessment date at issue. After considering adjustments to the comparables for differences from the subject, such as dwelling size and finished basement, 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.



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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: September 21, 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

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