



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

APPELLANT: Lois DeBoer
DOCKET NO.: 19-00533.001-R-1
PARCEL NO.: 23-15-14-102-013-0000

The parties of record before the Property Tax Appeal Board are Lois DeBoer, 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 **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: \$18,057
IMPR.: \$85,879
TOTAL: \$103,936

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 approximately 2,896 square feet of living area. The dwelling was constructed in 2006 and is 13 years old. Features of the home include an unfinished basement, central air conditioning, a fireplace and a 3-car garage with 846 square feet of building area. The property has a 66,237 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 \$200,000 as of January 1, 2019. The appraisal was prepared by Lillie Toshev, a certified residential real estate appraiser.

¹ The parties disagree on some of the subject's property characteristics. The Board finds these slight discrepancies will not affect PTAB's ability to decide the subject's assessed value.

The intended use of the appraisal report was to develop the retrospective market value of the subject in support of an ad valorem taxation question. The appraiser commented that, due to limited sales in the subject's market, the search for comparable sales was expanded beyond one year and one mile and that all comparables utilized are located in the subject's town and in the same school district as the subject property.

In estimating the market value of the subject property, the appraiser developed the sales comparison approach to value using four comparable sales located from 0.08 to 2.38 miles from the subject property. The comparables have sites that range in size from 6,750 to 65,776 square feet of land area and are improved with ranch or traditional style dwellings of frame, brick and frame or brick and stone exterior construction ranging in size from 2,465 to 3,677 square feet of living area. The homes range in age from 14 to 44 years old. Each comparable has a basement, one with finished area, central air conditioning and a 2-car or a 3-car garage. Comparable #1 is described as having superior kitchen and bathroom upgrades. The comparables sold from April 2016 to October 2018 for prices of \$188,000 to \$275,000 or from \$71.02 to \$85.19 per square foot of living area, land included.

The appraiser adjusted the comparables for differences with the subject in site size, design, room count, dwelling size, finished basement area, garage size and other features. After adjustments, the appraiser arrived at adjusted prices ranging from \$191,000 to \$209,100 and an opinion of market value for the subject of \$200,000.

Based on this evidence, the appellant requested the subject's assessment be reduced to \$66,667 which equates to a market value of approximately \$200,000 or \$69.08 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 \$103,936. The subject's assessment reflects a market value of \$311,465 or \$107.59 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 three comparables located within approximately 2.6 miles from the subject property. The comparables have sites that range in size from 37,752 to 61,475 square feet of land area and are improved with one-story dwellings of 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 1975 to 1998. Each comparable has a basement, one with finished area, central air conditioning and a garage ranging in size from 528 to 794 square feet of building area. Two comparables each have one fireplace. The comparables sold from June 2017 to August 2019 for prices ranging from \$213,500 to \$319,900 or from \$100.78 to \$149.20 per square foot of living area, land included.

The board of review, through the Crete Township Assessor, submitted comments critiquing the appraisal comparables. The assessor asserted that comparable #2 is a two-story home, compared to the subject's one-story design. The assessor erroneously claimed that comparables #3 and #4 were "both under 1,665" square feet in dwelling size and noted these two comparables have

smaller site sizes compared to 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 appellant did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The parties submitted an appraisal and three comparable sales for the Board's consideration. The Board finds that the comparables utilized by the appraiser are dissimilar to the subject in age, site size, design and/or sold less proximate intime to the January 1, 2019 assessment date at issue. The appraiser's adjustment for comparable #2's traditional design of \$50,000, more than 15% of the sale price, appears excessive and was not supported in the appraisal by market data. Similarly, the site adjustments for comparables #3 and #4 were also not supported with market data or any detailed explanation. The Board acknowledges the appraiser did address the wide range of adjustments for comparables, stating it was "unavoidable due to the limited amount of sales that are similar to the subject property in terms of functional utility, actual age, condition and GLA." Based on the foregoing, less weight is given to the opinion of value for the subject as presented in the appraisal. The Board also gave less weight to the board of review's comparable #1 which has substantially smaller dwelling size when compared to the subject.

The Board finds the best evidence of market value to be board of review comparables #2 and #3 which are most similar to the subject in site size, design, age, dwelling size and some features. These two comparables sold in June 2017 and August 2019 for prices of \$260,000 and \$319,900 or for \$100.78 and \$135.44 per square foot of living area, including land, respectively. The subject's assessment reflects a market value of \$311,465 or \$107.59 per square foot of living area, including land, which is bracketed by the two best comparable sales in the record. After considering adjustments to the comparables for differences from the subject, the Board finds a preponderance of the evidence does not support a reduction in the subject's assessment.

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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