



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

APPELLANT: Michael Spatola  
DOCKET NO.: 19-00540.001-R-1  
PARCEL NO.: 14-12-01-302-005-0000

The parties of record before the Property Tax Appeal Board are Michael Spatola, the appellant, by attorney Steven Kandelman of Rieff Schramm Kanter & Guttman 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 **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:** \$28,550  
**IMPR.:** \$143,050  
**TOTAL:** \$171,600

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 custom dwelling of masonry exterior construction with 2,431 square feet of living area. The dwelling was constructed in 1996. Features of the home include a full basement with finished area, central air conditioning, two fireplaces and a 506 square foot garage. The property also has an 800 square foot inground swimming pool and a 3,600 square foot pole building with electric, plumbing and an attached lean-to containing 600 square feet.<sup>1</sup> The property has a 108,900 square foot site and is located in Manhattan, Manhattan Township, Will County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument, the

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<sup>1</sup> Some descriptive information of the subject property was drawn from the subject's property record card and/or published assessment records provided by the parties.

appellant submitted information on four comparable sales located in Manhattan.<sup>2</sup> The comparables have sites that range in size from 58,806 to 143,748 square feet of land area. The comparables are improved with one-story dwellings of frame or masonry exterior construction ranging in size from 2,204 to 2,714 square feet of living area. The dwellings were built from 1989 to 2002. The comparables each feature a basement with one having finished area, central air conditioning and a garage ranging in size from 410 to 1,040 square feet of building area. Two comparables each have a pole barn and two comparables each have an inground swimming pool. No information was provided on the number of fireplaces or sizes of the inground swimming pools and pole barns of the comparables. The comparables sold from December 2018 to December 2019 for prices ranging from \$435,000 to \$458,000 or from \$163.04 to \$197.37 per square foot of living area, including land. Based on this evidence, the appellant requested a reduction in the subject's assessment to \$148,770 reflecting a market value of approximately \$446,355 or \$183.62 per square foot of living area, land included, when using the statutory level of assessment of 33.33%.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$171,600. The subject's assessment reflects a market value of \$514,234 or \$211.53 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 response to the appeal, the board of review submitted a memorandum prepared by the Manhattan Township Assessor critiquing the appellant's comparables. The assessor argued that the appellant's comparables #1 and #2 each have a pole barn like the subject, though each is significantly smaller than the subject's pole barn. The assessor asserted that appellant's comparables #3 and #4 are listings and neither have the same amenities as the subject.

In support of its contention of the correct assessment the board of review, through the township assessor, submitted a grid analysis and property record cards of the subject and six comparable sales located within three miles from the subject, two of which are within the subject's subdivision. Board of review comparables #3 and #4 are the same properties as the appellant's comparables #1 and #2, respectively. The comparables have sites that range in size from 108,900 to 216,928 square feet of land area. The comparables are improved with one-story or part one and one-half-story and part one-story custom dwellings of frame, masonry or frame and masonry exterior construction ranging in size from 2,137 to 2,957 square feet of living area. The dwellings were built from 1976 to 2010. The comparables each feature a basement with one having finished area. Each comparable has central air conditioning, four comparables have one or two fireplaces each and each comparable has a garage that ranges in size from 447 to 1,040 square feet of building area. Five comparables each have a pole barn ranging in size from 936 to 2,560 square feet of building area and one comparable has an inground swimming pool. The properties sold from August 2015 to July 2019 for prices ranging from \$435,000 to \$530,500 or from \$148.12 to \$210.64 per square foot of living area, land included. Based on this evidence, the board of review requested no change in the subject's assessment.

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<sup>2</sup> Counsel for the appellant provided Multiple Listing Service (MLS) sheets associated with the recent sales of comparables #3 and #4 disclosing the properties sold in December and November 2019 for prices of \$430,000 and \$442,500 or for \$165.77 and \$163.04 per square foot of living area, land included, respectively.

### **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 record contains eight suggested comparable sales for the Board's consideration as two comparables were common to both parties. The Board gave less weight to the appellant's comparables #3 and #4 based on their lack of a pole barn, a feature of the subject. The Board gave reduced weight to board of review comparables #1, #2 and #5 which differ from the subject in location, site size, age and/or sale date.

The Board finds the best evidence of market value to be the parties' two common sales and board of review comparable sale #5. These comparables are relatively similar to the subject in location, site size, dwelling size and age. The Board recognizes the subject is superior to the comparables in that it has a superior size pole barn and an inground swimming pool, suggesting upward adjustments would be required to make the comparables more equivalent to the subject. These three most similar comparables sold from December 2018 to July 2019 for prices ranging from \$435,000 to \$458,000 or from \$190.83 to \$205.43 per square foot of living area, including land. The subject's assessment reflects a market value of \$514,234 or \$211.53 per square foot of living area, including land, which is above the range established by the best comparable sales in this record but appears to be justified given the subject's superior features. After considering adjustments to the comparable sales for differences when compared to the subject, the Board finds no reduction in the subject's estimated market value as reflected by its 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: February 16, 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

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