



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

APPELLANT: Joyce Woldermariam
DOCKET NO.: 20-03500.001-R-2 through 20-03500.005-R-2
PARCEL NO.: See Below

The parties of record before the Property Tax Appeal Board are Joyce Woldermariam, 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:

DOCKET NO	PARCEL NUMBER	LAND	IMPRVMT	TOTAL
20-03500.001-R-2	23-15-10-100-001-0000	1,254	0	\$1,254
20-03500.002-R-2	23-15-10-100-002-0000	883	0	\$883
20-03500.003-R-2	23-15-10-100-003-0000	2,625	0	\$2,625
20-03500.004-R-2	23-15-10-100-004-0000	8,390	152,845	\$161,235
20-03500.005-R-2	23-15-10-100-005-0000	853	0	\$853

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 2020 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 five parcels with a combined 68,040 square feet of land area improved with a 2-story dwelling of brick and frame exterior construction with 5,176 square feet of living area.¹ The dwelling was constructed in 1996 and is approximately 24 years old.

¹ The parties differ regarding the subject's design and dwelling size. The appraisal describes a 3-story home with 4,829 square feet of living area and contains a sketch with detailed measurements, whereas the board of review presented the subject's property record card which describes a 2-story homes with 5,176 square feet of living area, together with detailed sketches and measurements from the building plans. The Board finds the board of review presented the best evidence of the subject's design and dwelling size.

Features of the home include a basement with finished area, central air conditioning, three fireplaces, and a 3-car garage.² The property 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 an appraisal estimating the subject property had a market value of \$221,000 as of August 21, 2020. The appraisal was prepared by Deron J. Strickland, a certified residential real estate appraiser, who inspected the interior and exterior of the subject property on August 21, 2020.

The appraiser opined the subject is in “average-“ condition and noted that the subject suffers from deferred maintenance on both the interior and the exterior.

Under the sales comparison approach, the appraiser selected four comparable sales located from 0.33 of a mile to 5.01 miles from the subject. The parcels range in size from 9,750 to 108,900 square feet of land area and are improved with 2-story homes of brick, frame, or brick and frame exterior construction ranging in size from 3,596 to 4,286 square feet of living area. The dwellings are 14 or 45 years old. Three homes each have a basement, three homes each have one or two fireplaces, and two homes each have central air conditioning. Each home has a 3-car garage. The comparables sold from April 2019 to August 2020 for prices ranging from \$183,000 to \$277,000 or from \$50.89 to \$64.63 per square foot of living area, including land. The appraiser made adjustments to the comparables for differences from the subject, such as location, lot size, quality of construction, condition, room count, dwelling size, foundation type, bedroom count, updates, and fireplace count, to arrive at adjusted sale prices ranging from \$220,589 to \$270,865. Based on the foregoing, the appraiser concluded an indicated value for the subject of \$221,000 under the sales comparison approach.

Under the cost approach, the appraiser estimated a site value of \$18,500 based on two comparable sales of land within Crete in January and April 2019 for prices of \$15,100 and \$18,500. The appraiser next calculated the replacement cost new of the improvements as \$377,030 and deducted depreciation of \$175,947 to arrive a depreciated cost of \$201,083. The appraiser added the site value, depreciated cost of improvements, and value of other site improvements to arrive at an indicated value of \$222,600 under the cost approach.

The appraiser gave the most weight to the sales comparison approach, with little weight given to the cost approach due to the older age of the subject property. The appraiser opined a market value of \$221,000 for the subject as of August 21, 2020.

Based on this evidence the appellant requested a reduction in the subject’s assessment to reflect the appraised value conclusion.

The board of review submitted five "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$187,057. The subject's assessment reflects a market value of

² The parties differ regarding the subject’s basement finish and fireplace count. The Board finds the best evidence of these features was presented by the board of review, including interior photographs of the subject which appear to depict finished basement area affected by moisture issues, which evidence was not refuted by the appellant in written rebuttal.

\$560,554 or \$108.30 per square foot of living area, land included, when using the 2020 three year average median level of assessment for Lake 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 comparable sales, together with a grid analysis of the appraisal comparables, property record cards and Real Estate Transfer Declarations for both parties' comparables, and a map depicting the locations of the board of review's comparables in relation to the subject. The board of review's comparables are located in Crete or Beecher. Two comparables have approximately 100,738 or 556,839 square foot sites. The comparables are improved with 1.5-story or 2-story homes of brick, frame, vinyl siding, or brick and stucco exterior construction ranging in size from 3,286 to 6,166 square feet of living area. The dwellings were built from 1923 to 1996. Each home has a basement, three of which have finished area, and three comparables each have central air conditioning. Each home has one or three fireplaces and a garage ranging in size from 756 to 2,160 square feet of building area. Comparables #1 and #3 each have an inground swimming pool. The comparables sold from September to December 2020 for prices ranging from \$310,000 to \$1,100,000 or from \$93.80 to \$184.44 per square foot of living area, including land.

The board of review submitted a brief from the township assessor disclosing that the appellant purchased the subject property in 2016 and the subject's assessment was reduced following such purchase due to the condition of the subject property. The township assessor acknowledged reductions in the subject's assessment for the 2017, 2018, and 2019 tax years due to damage to the subject home, including water damage to the basement. The township assessor contended that the appraisal comparables lack finished basement area, have smaller lots, and differ in age from the subject. The township assessor asserted that the appraisal comparable #2 sold in March 2019 for \$231,000 and again in January 2020 for \$310,000; the appraisal comparable #3 sold in June 2019 for \$183,000 and again in March 2020 for \$369,000; and the appraisal comparable #4 sold in March 2020 for \$199,989 and again in October 2020 for \$305,000.³

The board of review also submitted building plans for the subject, photographs of damage to the subject home during prior tax years, and estimates for repairs; however, the board of review did not present any evidence of the subject's condition for the 2020 tax year.

Based on this evidence the board of review requested the subject's assessment be sustained.

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

³ The Board notes that the Real Estate Transfer Declarations for these sales presented by the board of review describe sales in October 2019, March 2020, and July 2020, respectively, pursuant to the Real Estate Transfer Declarations recorded in January 2020, March 2020, and October 2020, respectively.

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 presented an appraisal and the board of review presented four comparable sales in support of their respective positions before the Board. The Board gives less weight to the value conclusion contained in the appraisal. Three of the comparable sales selected by the appraiser had subsequent sales in 2020 which the appraiser failed to report, and the appraiser did not explain why these more recent sales were excluded. Furthermore, the appraiser made questionable adjustments, including location adjustments for three of the four comparables described as similar in location to the subject and minimal adjustments for lot size where the lot sizes range from 9,750 to 108,900 square feet of land area. Thus, the Board finds the appraiser's opinion of value to lack credibility.

The Board will instead consider the four comparable sales presented by the board of review, together with the more recent sales for appraisal comparables #2, #3, and #4 reported by the board of review. The Board gives less weight to the board of review's comparables #1 and #3, which each have an inground swimming pool unlike the subject.

The Board finds the best evidence of market value to be the more recent sales of appraisal comparables #2, #3, and #4 and the board of review's comparables #2 and #4, which have varying degrees of similarity to the subject in dwelling size, lot size, age, and other features. Each of these comparables has a smaller dwelling size compared to the subject and four of these comparables have a smaller lot size, suggesting upward adjustments to these comparables would be needed to make them more equivalent to the subject.

These most similar comparable sales sold from October 2019 and October 2020 for prices ranging from \$305,000 to \$380,106 or from \$78.45 to \$115.67 per square foot of living area, including land. The subject's assessment reflects a market value of \$560,554 or \$108.30 per square foot of living area, including land, which is above the range established by the best comparable sales in the record. Given the subject's larger dwelling size an overall value above the range appears to be logical; however, considering the condition issues reported by the parties, the Board finds subject's assessment to be excessive. Based on this evidence, 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: February 21, 2023



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

State of Illinois
Property Tax Appeal Board
William G. Stratton Building, Room 402
401 South Spring Street
Springfield, IL 62706-4001

APPELLANT

Joyce Woldermariam, by attorney:
William I. Sandrick
Sandrick Law Firm, LLC
16475 Van Dam Road
South Holland, IL 60473

COUNTY

Will County Board of Review
Will County Office Building
302 N. Chicago Street
Joliet, IL 60432