



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

APPELLANT: Melanie Zandstra
DOCKET NO.: 11-00174.001-R-1
PARCEL NO.: 23-15-12-101-008-0000

The parties of record before the Property Tax Appeal Board are Melanie Zandstra, the appellant, by attorney William I. Sandrick of the Sandrick Law Firm, LLC, in South Holland, and the Will County Board of Review.

Based on the facts and exhibits presented, 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: \$13,064
IMPR.: \$71,928
TOTAL: \$84,992

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property is improved with a two-story dwelling of frame and masonry construction containing 2,666 square feet of living area. The dwelling was constructed in 2002. Features of the home include a full basement with 50% of finished area, central air conditioning, a fireplace and a three-car garage. The property has a 60,112 square foot site and is located in Crete, Crete Township, Will County.

The appellant's appeal is based on overvaluation. In support of this argument the appellant submitted an appraisal estimating the subject property had a market value of \$255,000 as of January 1, 2011. In estimating the market value of the subject property, the appraiser developed the sales comparison approach to value.

In the report, the appraiser provided information on three comparable sales located from .99 to 1.95-miles from the subject property. The comparables are described as dwellings of frame

(log siding) or frame and masonry construction that range in size from 1,920 to 3,600 square feet of living area. The dwellings range in age from 5 to 35 years old. Features of the comparables include a basement, two of which have finished areas. Each home has central air conditioning, one or two fireplaces and a three-car garage. The comparables have sites ranging in size from 10,800 to 121,968 square feet of land area. The comparables sold from January to August 2010 for prices ranging from \$233,000 to \$278,000 or from \$77.22 to \$138.02 per square foot of living area, including land. After making adjustments to the comparables for differences from the subject the appraiser estimated the subject had an estimated value under the sales comparison approach of \$255,000 or \$95.65 per square foot of living area, including land.

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

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's total assessment of \$103,699 was disclosed. The subject's assessment reflects a market value of \$312,252, when applying the 2011 three year average median level of assessment for Will County of 33.21% as determined by the Illinois Department of Revenue.

In response to the appeal, the board of review submitted a letter and data gathered by the Crete Township Assessor who provided a two-page grid analysis of six equity comparables to support the subject's estimated market value. The assessor provided no market evidence to support the subject's estimated market value.

Based on this equity evidence, the board of review requested confirmation of the subject's estimated market value based on its assessment.

After reviewing the record and considering the evidence, the Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of this appeal. The Board further finds a reduction in the subject's assessment is warranted.

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. National City Bank of Michigan/Illinois v. Illinois Property Tax

Appeal Board, 331 Ill.App.3d 1038 (3rd Dist. 2002); 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 Board finds the only evidence of market value to be the appraisal of the subject property submitted by the appellant. The board of review failed to address the appellant's market value evidence when it submitted equity comparables.

Based on this record, the Board finds the subject property is overvalued where the appraisal of \$255,000 is less than the subject's estimated market value of \$312,552. As such, the subject is overvalued and a reduction in the subject's assessment commensurate with the appellant's request is warranted.

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.

Ronald R. Cuit

Chairman

K. L. Fern

Member

Tracy A. Huff

Member

Mario Morris

Member

Member

DISSENTING:

C E R T I F I C A T I O N

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: January 24, 2014

Allen Castrovillari

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 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 the subsequent year 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.

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.