



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

APPELLANT: William & Bridgett Sagris
DOCKET NO.: 12-00441.001-R-1
PARCEL NO.: 16-05-01-405-034-0000

The parties of record before the Property Tax Appeal Board are William & Bridgett Sagris, the appellants, 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 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: \$16,000
IMPR.: \$57,560
TOTAL: \$73,560

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellants 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 2011 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 split-level single-family dwelling of masonry and frame construction with 1,458 square feet of living area. The dwelling was constructed in 1977. Features of the home include a partial lower level, central air

conditioning, a fireplace and a 514 square foot garage. The property is located in Orland Park, Homer Township, Will County.

The appellants contend both comparable sales and assessment equity as the bases of their appeal. The appellants, however, provided only one comparable sale to support the market value argument. Appellants' counsel specifically reported the same occurred "in the same sub-block in June, 2012 for \$200,000." The appellants also completed the Section V grid analysis with assessment data on four equity comparables.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$73,560. The subject property has an improvement assessment of \$57,560 or \$39.48 per square foot of living area.

In support of its contention of the correct assessment the board of review submitted a two-page letter from Karen Szykowski, Homer Township Assessor, along with additional evidence. The township assessor noted the appellants provided only one sale which occurred in 2012, after the valuation date, to support their market value claim noting that "one sale does not make the market." The township assessor also criticized two of the appellants' equity comparables as differing in style from the subject dwelling.

The township assessor provided information in a grid analysis of six equity comparables that also included sales data, including two sales that occurred after January 1, 2012.

Conclusion of Law

The appellants contend the assessment of the subject property is excessive and not reflective of its market value. 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). Proof of market value may consist of an appraisal, a recent arm's length sale of the subject property, recent sales of comparable properties, or recent construction costs of the subject property. 86 Ill.Admin.Code §1910.65(c). A market value argument based on comparable sales necessitates "documentation of not fewer than three recent sales of suggested comparable properties" (Id.)

The appellants, as the contesting parties, have the burden of first producing sufficient evidence or argument to challenge the correctness of the assessment on market value grounds. Commonwealth Edison Co. v. Illinois Property Tax Appeal Board, 378 Ill.App.3d 901 (2nd Dist. 2008). The Board finds that with the submission of only one comparable sale, the appellants did not sustain their burden of going forward for a market value argument and thus no further consideration of the market value claim is necessary on this record.

The taxpayers also contend assessment inequity as the basis of the appeal. When unequal treatment in the assessment process is the basis of the appeal, the inequity of the assessments must be proved by clear and convincing evidence. 86 Ill.Admin.Code §1910.63(e). Proof of unequal treatment in the assessment process should consist of documentation of the assessments for the assessment year in question of not less than three comparable properties showing the similarity, proximity and lack of distinguishing characteristics of the assessment comparables to the subject property. 86 Ill.Admin.Code §1910.65(b). The Board finds the appellants did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The parties submitted a total of ten equity comparables for the Board's consideration. The Board has given reduced weight to appellant's equity comparables #1 and #3 as each of these homes is a one-story dwelling which differs from the subject's split-level design. The Board finds the best evidence of assessment equity to be appellants' comparables #2 and #4 along with the board of review's comparables. These eight comparables had improvement assessments that ranged from \$33.12 to \$45.04 per square foot of living area. The subject's improvement assessment of \$39.48 per square foot of living area falls within the range established by the best comparables in this record and is well-supported by the comparables that are most similar in dwelling size, age and design to the subject. Based on this record the Board finds the appellants did not demonstrate with clear and convincing evidence that the subject's improvement was inequitably assessed and a reduction in the subject's assessment is not 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.

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: June 20, 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.