



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

APPELLANT: James & Kathryn Eiler
DOCKET NO.: 16-01108.001-R-1
PARCEL NO.: 21-14-18-102-001-0000

The parties of record before the Property Tax Appeal Board are James & Kathryn Eiler, the appellants, by Jessica Hill-Magiera, Attorney at Law in Lake Zurich; 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: \$23,056
IMPR.: \$101,869
TOTAL: \$124,925

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 2016 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 single-family dwelling of masonry exterior construction with 3,041 square feet of living area. The dwelling was constructed in 2004 and features a full unfinished basement, central air-conditioning and a fireplace. The property also features a 923-square foot attached garage and a 2,100-square foot hangar.¹ The dwelling is situated on a 40,652-square foot lot and is located in Monee Township, Will County.

The appellants contend assessment inequity as the basis of the appeal. In support of this argument, the appellants submitted limited information on five equity comparables. The properties are located from .05 to .22 of a mile from the subject and consist of one-story single-

¹ Appellant's grid analysis was silent as to some features of both the subject property and its comparables. Additional information regarding features of the subject property was gleaned from the grid analysis and property record card submitted by the board of review.

family dwellings. The houses were built from 1997 to 2005 and contain from 2,750 to 3,711 square feet of living area. Four of the comparables have a full basement. One comparable has a partial basement.² The comparables have improvement assessments ranging from \$76,350 to \$115,778 or from \$26.33 to \$31.65 per square foot of living area. Based on this evidence, the appellants requested a reduction in the subject's improvement assessment to \$80,062 or \$26.33 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$124,925. The subject property has an improvement assessment of \$101,869 or \$33.50 per square foot of living area.

In support of its contention of the correct assessment, the board of review submitted information on three equity comparables that have the same neighborhood code and are located in the same subdivision as the subject. The dwellings are situated on lots ranging in size from 32,959 to 84,874 square feet of land area. The parcels are improved with one-story single-family dwellings of masonry exterior construction. The dwellings were built from 1994 to 2006 and range in size from 2,808 to 3,762 square feet of living area. The comparables have full basements, one with finished area. The comparables all have central air-conditioning. Two of the comparables each have two fireplaces. The comparables have attached garages ranging in size from 580 to 1,749 square feet of building area. In addition to the attached garage, one comparable also has 1,558-square foot hangar. The comparables have improvement assessments ranging from \$80,133 to \$134,080 or from \$28.54 to \$35.64 per square foot of living area. Based on this evidence, the board of review requested confirmation of the subject's assessment.

Conclusion of Law

The taxpayers 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 presented data on eight suggested comparables for the Board's consideration. The Board gave less weight to the appellants' comparables as the appellants' attorney failed to provide any specifics regarding the comparables' exterior construction, basement finish or features such as central air conditioning, fireplaces and/or garages for a comparative analysis, which detracts from the weight of the evidence. The Board gave less weight to board of review's comparable #2 which is a larger dwelling and has a finished basement area dissimilar to the subject.

²Appellant's grid analysis was incomplete in several aspects as it did not disclose the neighborhood code or subdivision name, lot size, exterior construction, basement finish or garage size of its comparables or whether the comparables had central air conditioning or fireplaces.

The Board finds board of review comparables #1 and #3 to be the best evidence of assessment equity in the record. They are similar to the subject in design, location, size, foundation and most features and comparable #3 features a hangar, as does the subject. These comparables had improvement assessments of \$80,133 and \$114,145 or \$28.54 and \$31.28 per square foot of living area, respectively. The subject's improvement assessment \$101,869 or \$33.50 per square foot of living area falls between the values established by the best comparable sales in this record on an overall basis and above the values on a per square foot basis, which is attributable to the comparable #3 larger square footage of living area and is logical given that accepted real estate valuation theory provides that, all factors being equal, as the size of the property increases, the per unit value decreases. Conversely, as the size of a property decreases, the per unit value increases. After adjusting the comparables for differences in square footage and some features when compared to the subject, the Board finds 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. 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 17, 2019



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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