



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

APPELLANT: Ronald & Diane Ziemba  
DOCKET NO.: 16-01128.001-R-1  
PARCEL NO.: 11-04-19-313-035-0000

The parties of record before the Property Tax Appeal Board are Ronald & Diane Ziemba, 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:** \$18,795  
**IMPR.:** \$59,587  
**TOTAL:** \$78,382

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 dwelling of frame and brick exterior construction with 2,033 square feet of living area.<sup>1</sup> The dwelling was constructed in 2004. Features of the home include a full basement, central air conditioning and a 400 square foot garage. The property has a 10,644 square foot site and is located in Crest Hill, Lockport Township, Will County.

The appellants contend assessment inequity as the basis of the appeal. The subject's land assessment was not contested. In support of the improvement assessment inequity argument, the appellants submitted information on 16 equity comparables located within .50 of a mile of the subject property. The comparables consist of one-story dwellings ranging in size from 1,672 to

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<sup>1</sup> The Property Tax Appeal Board finds the best evidence of size was presented by the board of review as set forth in the property record card which contained a schematic diagram along with calculations of the subject's size.

1,875 square feet of living area. The dwellings were built between 2002 and 2004. The comparables have improvement assessments ranging from \$34,206 to \$52,166 or from \$18.24 to \$30.23 per square foot of living area. Based on this evidence, the appellants requested a reduction in the subject's improvement assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$78,382. The subject property has an improvement assessment of \$59,587 or \$29.31 per square foot of living area.

In response to the appeal, the board of review submitted a memorandum purported to be from the Lockport Township Assessor. The assessor contends that the appellants' comparables #1 through #10 are dissimilar townhouse designs with concrete slab foundations and the remaining comparables have either crawl space foundations or concrete slab foundations unlike the subject with a full basement.

In support of its contention of the correct assessment, the board of review submitted information on four equity comparables located in the same neighborhood as the subject property as assigned by the township assessor. The comparables were improved with one-story dwellings of frame or frame and brick exterior construction ranging in size from 1,984 to 2,111 square feet of living area. The dwellings were built from 2002 to 2006. The comparables each feature a basement, central air conditioning and either a 400 or 420 square foot garage. In addition, two comparables each have a fireplace. The comparables have improvement assessments ranging from \$62,188 to \$67,947 or \$31.34 and \$32.19 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 appellants 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 no reduction in the subject's assessment is warranted.

The parties submitted 20 suggested equity comparables for the Board's consideration. The Board gave little weight to the appellants' evidence as it contained limited descriptive information about the dwellings to allow the Property Tax Appeal Board to conduct a meaningful comparative analysis of the comparables to the subject property and furthermore the reported dwelling size of the subject was in error resulting in the presentation of comparables that were dissimilar to the actual size of the subject. The board of review comparables present more similar dwelling sizes to the subject. Therefore, the Board finds the four assessment comparables submitted by the board of review are most similar when compared to the subject in dwelling size, design, age and most features. They have improvement assessments ranging from \$62,188 to \$67,947 or \$31.34 and \$32.19 per square foot of living area. The subject property has an improvement assessment of \$59,587 or \$29.31 per square foot of living area, which falls

below the range established by the most similar comparables in this record. After considering adjustments to the comparables for differences when compared to the subject, the Board finds the evidence demonstrates the subject's improvement assessment is justified. 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 no 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.

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Chairman



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Member



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Member

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Member



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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: October 15, 2019



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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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