



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

APPELLANT: Timothy & Deb Pierson  
DOCKET NO.: 16-01144.001-R-1  
PARCEL NO.: 12-02-36-402-056-0000

The parties of record before the Property Tax Appeal Board are Timothy & Deb Pierson, 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:** \$ 21,300  
**IMPR.:** \$100,400  
**TOTAL:** \$121,700

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 partial brick exterior construction with 2,177 square feet of living area. The dwelling was constructed in 1966. Features of the home include a full basement, central air conditioning, a 648 square foot garage and a 544 square foot in-ground swimming pool. The property has a 47,450 square foot site and is located in Lockport, DuPage Township, Will County.

The appellants contend assessment inequity as the basis of the appeal. In support of this argument the appellants submitted information on eight equity comparables that were located in close proximity to the subject. The comparables consist of one-story dwellings that were built between 1957 and 1972. The homes range in size from 1,695 to 2,314 square feet of living area with full or partial basements. The appellants' grid analysis did not provide any details of amenities such as air conditioning, garages and/or swimming pools. The appellants reported that

the comparables have improvement assessments ranging from \$63,300 to \$82,700 or from \$29.99 to \$42.83 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 \$121,700. The subject property has an improvement assessment of \$100,400 or \$46.12 per square foot of living area.

In response to the appellants' evidence, the board of review submitted a memorandum which noted that the appellants' spreadsheet was incomplete in that it lacked "many items that are used for comparison" and for the valuation of properties.

In support of its contention of the correct assessment the board of review submitted information on three equity comparables located in the subject's subdivision and where comparable #3 was the same property as appellants' comparable #5. The comparables consist of one-story dwellings of partial brick exterior construction that were built between 1960 and 1976. The homes range in size from 1,326 to 2,142 square feet of living area. Two of the comparables have basements and each home has central air conditioning, a garage ranging in size from 484 to 616 square feet of building area and an in-ground swimming pool ranging in size from 512 to 680 square feet. The comparables have improvement assessment ranging from \$72,400 to \$95,100 or from \$40.08 to \$54.60 per square foot of living area.

Based on the foregoing evidence and argument, the board of review requested confirmation of the subject's assessment.

In written rebuttal, appellants' counsel argued that both parties' proposed comparables have differences from the subject property.

### **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 submitted a total of ten equity comparables to support their respective positions before the Property Tax Appeal Board. The Board has given reduced weight to board of review comparable #2 due to its substantially smaller dwelling size when compared to the subject dwelling.

The Board finds the best evidence of assessment equity to be the appellants' comparables along with board of review comparables #1 and #3, where comparable #3 is also presented by the appellants. These comparables had improvement assessments that ranged from \$29.99 to \$44.40 per square foot of living area. The subject's improvement assessment of \$46.12 per square foot of living area falls slightly above the range established by the best comparables in this record. The Board finds the subject's assessment appears to be justified when giving due consideration to the subject's full basement size of 2,177 square feet of building area, which is larger than any of the other comparables in the record.

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. 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: October 15, 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

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

APPELLANT

Timothy & Deb Pierson, by attorney:  
Jessica Hill-Magiera  
Attorney at Law  
790 Harvest Drive  
Lake Zurich, IL 60047

COUNTY

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