



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

APPELLANT: Terrence Perkins  
DOCKET NO.: 16-01145.001-R-1  
PARCEL NO.: 12-02-04-304-001-0000

The parties of record before the Property Tax Appeal Board are Terrence Perkins, the appellant, 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:** \$ 33,800  
**IMPR.:** \$177,700  
**TOTAL:** \$211,500

Subject only to the State multiplier as applicable.

**Statement of Jurisdiction**

The appellant 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 part two-story and part one-story dwelling of wood exterior construction with 4,767 square feet of living area. The dwelling was originally constructed in 1974 with a 2,922 square foot addition constructed in 1989 and a major renovation with additions were also done in 2005. Features of the home include a partial crawl-space and partial concrete slab foundation, central air conditioning, two fireplaces and a 640 square foot garage. The property has a 31,517 square foot site and is located in Naperville, DuPage Township, Will County.

The appellant contends assessment inequity as the basis of the appeal. In support of this argument the appellant submitted limited information on three equity comparables located within .41 of a mile of the subject property. The comparables consist of two-story dwelling that were built between 1972 and 1980. The homes range in size from 3,727 to 4,962 square feet of living area. Comparable #3 has a 1,864 square foot basement. The comparables have improvement

assessments ranging from \$92,400 to \$141,200 or from \$18.62 to \$34.75 per square foot of living area.

Based on this evidence, the appellant 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 \$211,500. The subject property has an improvement assessment of \$177,700 or \$37.28 per square foot of living area.

In response to the appellant's evidence, the board of review notes that the various additions and renovations to the subject dwelling make a difference in value given the additional plumbing and living area. As to appellant's comparable #1, the board of review described this as a dissimilar home built within the woods of a hexagon shape where a large portion of the first floor is open due to a creek/waterfall running through it.

In support of its contention of the correct assessment the board of review submitted information on four equity comparables which are located in close proximity to the subject and three of which are located in the subject's subdivision. The comparables consist of a two-story and three, part two-story and part one-story dwellings that were built between 1975 and 2014 where one comparable was remodeled/renovated in 2002. The homes range in size from 3,945 to 4,684 square feet of living area. Three of the comparables have full basements and one has a concrete slab foundation. Each home has central air conditioning, one or three fireplaces and a garage ranging in size from 581 to 1,196 square feet of building area. Comparable #3 also has an in-ground pool. The comparables have improvement assessments ranging from \$141,100 to \$215,100 or from \$31.54 to \$49.72 per square foot of living area.

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

### **Conclusion of Law**

The taxpayer contends 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 appellant did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The parties submitted a total of six equity comparables to support their respective positions before the Property Tax Appeal Board with one common property presented by both parties. The Board has given reduced weight to appellant's comparable #1 due to its unique features and design as described by the board of review.

The Board finds the best evidence of assessment equity to be appellant's comparables #2 and #3 along with the board of review comparables, where one property is common to both parties. These five comparables had improvement assessments that ranged from \$31.54 to \$49.72 per square foot of living area. The subject's improvement assessment of \$37.28 per square foot of living area falls within the range established by the best comparables in this record and appears justified given differences in foundation and/or features between the subject and best comparable dwellings.

Based on this record the Board finds the appellant 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.

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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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