



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

APPELLANT: Tirell LLC  
DOCKET NO.: 17-00385.001-R-1  
PARCEL NO.: 12-02-10-411-009-0000

The parties of record before the Property Tax Appeal Board are Tirell LLC, the appellant, by attorney Michael R. Davies, of Ryan Law LLP in Chicago; 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:** \$12,291  
**IMPR.:** \$35,612  
**TOTAL:** \$47,903

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 2017 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 raised ranch dwelling of brick and frame exterior construction with 1,067 square feet of living area. The dwelling was constructed in 1972 on a slab foundation. The subject features a 266 square foot garage.<sup>1</sup> The property is located in Bolingbrook, DuPage Township, Will County.

The appellant submitted evidence before the Property Tax Appeal Board claiming assessment inequity with respect to the improvement assessment as the basis of the appeal. In support of the

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<sup>1</sup> The board of review, in the grid analysis, claims the subject has central air conditioning and cites a listing sheet from 2012 as the basis of the claim. The appellant, in Section III – Description of Property of the appeal form reports the subject does not have central air conditioning. This is supported by the Property Record Card which does not indicate the subject has central air conditioning, although the assessor notes central air conditioning is not reported on Property Record Cards of tract homes.

inequity claim, the appellant submitted a grid analysis of three assessment comparables. The appellant did not report distances from the subject to the comparables. The comparables consist of a tri-level, a raised ranch and a two-story dwelling all built in 1972. Two comparables have dwelling sizes of 1,367 and 1,418, and no dwelling size was reported for one comparable. The comparables have improvement assessments ranging from \$26,407 to \$39,814 or \$19.32 and \$28.08 per square foot of living area.<sup>2</sup> Based on this evidence, the appellant requested a reduction in the subject's improvement assessment from \$35,612 to \$27,542.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the subject's total assessment of \$47,903. The subject property has an improvement assessment of \$35,612 or \$33.38 per square foot of living area.

With respect to the appellant's evidence, the board of review submitted a letter from the township assessor critiquing the appellant's data and comparables and explaining the situation with the subject's central air conditioning.

In support of its contention of the correct assessment, the board of review submitted information on three equity comparables. The comparables consist of raised ranch dwellings of brick and frame exterior construction. They have the same neighborhood code as the subject and are located within 0.37 of a mile from the subject. The dwellings contain 1,067 square feet of living area each and were built in 1971 or 1972. The comparables are on slab foundations and have 266 square foot garages. They have improvement assessments of \$35,612 or \$36,557, or \$33.38 or \$34.26 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 appellant argued 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 failed to meet this burden of proof.

The parties submitted six equity comparables for the Board's consideration. The Board gives less weight to the appellant's evidence based on unreported distances from the subject, different style and/or larger dwelling sizes as compared to the subject, and/or unreported dwelling size which precludes the Property Tax Appeal Board from performing a meaningful analysis. The Board gives more weight to the board of review comparables which are similar to the subject in location, design, age, dwelling size and most features. They have improvement assessments of \$35,612 or \$36,557, or \$33.38 or \$34.26 per square foot of living area. The subject property has an improvement assessment of \$35,612 or \$33.38 per square foot of living area, which is within

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<sup>2</sup> Since no dwelling size was reported for appellant's comparable #1, assessment value per square foot of living area cannot be calculated.

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 subject's improvement assessment is supported. Therefore, no reduction in the subject's assessment based on inequity is warranted.

The constitutional provision for uniformity of taxation and valuation does not require mathematical equality. A practical uniformity, rather than an absolute one, is the test. *Apex Motor Fuel Co. v. Barrett*, 20 Ill.2d 395 (1960). Although the comparables presented by the parties disclosed that the properties located in the same area are not assessed at identical levels, all that the constitution requires is a practical uniformity, which exists on the basis of the evidence.

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



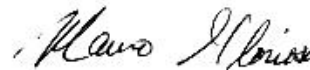
Member

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: April 21, 2020



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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