



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

APPELLANT: Tirell LLC
DOCKET NO.: 17-00388.001-R-1
PARCEL NO.: 12-02-09-421-007-0000

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: \$12,816
IMPR.: \$72,590
TOTAL: \$85,406

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 tri-level dwelling of brick and frame exterior construction. The original dwelling was built in 1975 and contained 1,948 square feet of living area. Two additions have since been added. A one-story, 168 square foot addition on a slab foundation was added in 2005 and a 660 square foot, two-story addition on a slab foundation was assessed in 2015 making the total size of the dwelling 2,776 square feet of living area. The subject features central air conditioning, a fireplace and a 2-car garage. The property is located in Bolingbrook, DuPage Township, Will County.

The appellant submitted evidence before the Property Tax Appeal Board claiming assessment inequity as the basis of the appeal. In support of the inequity claim, the appellant submitted information on three assessment comparables described as raised-ranch dwellings located within 0.63 of a mile from the subject. They were built in 1973 or 1977 and contain either 1,960 or

2,220 square feet of living area. The comparables have 2-car garages. The comparables have improvement assessments of \$40,129 or \$51,369, or \$20.47 or \$23.13 per square foot of living area. Based on this evidence, the appellant requested a reduction in the subject's improvement assessment from \$72,590 to \$64,250.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the subject's total assessment of \$85,406. The subject property has an improvement assessment of \$72,590 or \$26.15 per square foot of living area.

With respect to the appellant's evidence, the board of review submitted a letter from the township assessor citing differences between the appellant's comparables and the subject in style and dwelling size.

In support of its contention of the correct assessment, the board of review submitted information on four equity comparables. The comparables consist of three tri-level dwellings and one split-level dwelling all featuring brick and frame exterior construction. They have the same neighborhood code as the subject and are located from 0.04 of a mile to 1.24 miles from the subject. The dwellings contain either 1,948 or 2,706 square feet of living area and were built in 1975 or 1979. Three comparables have slab foundations and one comparable has a partial basement. All have 2-car garages with one featuring a second detached garage. They have improvement assessments of either \$51,895 or \$78,262, or \$26.64 or \$28.92 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 seven equity comparables with varying degrees of similarity to the subject for the Board's consideration. Although none of the comparables are particularly similar to the subject, the Board shall make a determination of the subject's correct assessment, regardless of the quality of the evidence.

The comparables had improvement assessments ranging from \$40,129 to \$78,262 or from \$20.47 to \$28.92 per square foot of living area. The subject property has an improvement assessment of \$72,590 or \$26.15 per square foot of living area which is within the range established by the most similar comparables in this record on an overall basis as well as a per square foot basis. After considering adjustments to the comparables for differences in dwelling size, location and some features 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 appears to exist 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



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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