



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

APPELLANT: Tirell LLC
DOCKET NO.: 17-00392.001-R-1
PARCEL NO.: 12-02-11-301-023-0000

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: \$10,295
IMPR.: \$39,499
TOTAL: \$49,794

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 split-level dwelling of brick and frame exterior construction with 1,348 square feet of living area. The dwelling has a crawl space and slab foundation and was constructed in 1970.¹ The subject features 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 this argument, the appellant submitted information on three assessment comparables located within 0.17 of a mile from the subject. The appellant's comparables are described as split level or raised-ranch dwellings built in 1969 or 1970. They contain either 1,348 or 1,570 square feet of living area and feature garages. The comparables have improvement assessments ranging from \$38,553 to \$41,600 or from \$26.50 to

¹ The description of the subject was obtained from the board of review evidence.

\$30.39 per square foot of living area. Based on this evidence, the appellant requested a reduction in the subject's improvement assessment from \$39,499 to \$26,838.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the subject's total assessment of \$49,794. The subject property has an improvement assessment of \$39,499 or \$29.30 per square foot of living area.

With respect to the appellant's evidence, the board of review submitted a letter from the township assessor claiming the subject has a 440 square foot garage rather than the "0" garage as described by the appellant. The assessor included photos of the subject's garage.

In support of its contention of the correct assessment, the board of review submitted information on three equity comparables. Board of review comparable #2 is the same property as appellant's comparable #1. The comparables are the same model as the subject and consist of split-level dwellings of brick and frame exterior construction. They have the same neighborhood code as the subject and are located from 0.15 of a mile to 1.66 miles from the subject. The dwellings each contain 1,348 square feet of living area and were built in 1970 or 1972. The comparables are on crawl space and slab foundations and feature 1 or 2-car garages. They have improvement assessments of \$38,553 or \$39,499, or \$28.60 or \$29.30 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.

Both parties submitted five equity comparables for the Board's consideration. The Board gives less weight to the appellant's comparable #2 and board of review comparable #3 based on a dissimilar style as compared to the subject or a location greater than a mile from the subject. The Board gave more weight to appellant's comparables #1 and #3 and to board of review comparables #1 and #2 which are similar to the subject in location, design, age, dwelling size and several features. They have improvement assessments of \$38,553 or \$40,970, or \$28.60 or \$30.39 per square foot of living area. The subject property has an improvement assessment of \$39,499 or \$29.30 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 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.

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



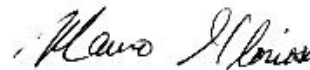
Member

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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