



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

APPELLANT: Tirell LLC  
DOCKET NO.: 17-00394.001-R-1  
PARCEL NO.: 12-02-10-411-020-0000

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:** \$11,661  
**IMPR.:** \$36,978  
**TOTAL:** \$48,639

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 1,330 square feet of living area. The dwelling was constructed in 1972 on a slab foundation. The subject features a 400 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 as the basis of the appeal. In support of the inequity claim, the appellant submitted limited information on three assessment comparables located within 0.12 of a mile from the subject. The appellant's comparables are described as 1-story or 2-story dwellings built in

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<sup>1</sup> In the grid analysis, the appellant claims the subject has no garage. The board of review claims the subject has a 400 square foot garage and provided a photograph of the subject and the garage and a Property Record Card documenting the size.

1972.<sup>2</sup> Two comparables contain either 1,367 or 1,418 square feet of living area, but no dwelling size was reported for comparable #1. The appellant reported two comparables have garages. The comparables have improvement assessments of \$36,662 or \$39,814, or from \$27.56 to \$28.08 per square foot of living area. Based on this evidence, the appellant requested a reduction in the subject's improvement assessment from \$36,978 to \$27,939.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the subject's total assessment of \$48,639. The subject property has an improvement assessment of \$36,978 or \$27.80 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 issues with the appellant's information.

In support of its contention of the correct assessment, the board of review submitted information on five 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 0.19 of a mile from the subject. The dwellings each contain 1,330 square feet of living area and were built in 1972 or 1973. The comparables have slab foundations and garages. They have improvement assessments ranging from \$36,768 to \$38,553 or from \$27.65 to \$28.99 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 eight equity comparables for the Board's consideration. The Board gives less weight to the appellant's comparables #1 and #2 based on dissimilar style when compared to the subject and/or unknown dwelling size. The Board gave more weight to appellant's comparable #3 and to the board of review comparables which are similar to the subject in location, design, age, dwelling size and several features. They have improvement assessments ranging from \$36,768 to \$39,814 or from \$27.65 to \$28.99 per square foot of living area. The subject property has an improvement assessment of \$36,978 or \$27.80 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

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<sup>2</sup> The township assessor, in a letter to the board of review, described appellant's comparable #1 as a tri-level and comparable #3 as a raised ranch, but did not provide any evidence, such as Property Record Cards, to support the claim.

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



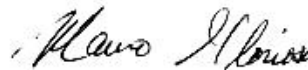
Member

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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