



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

APPELLANT: Juliana D'Gama
DOCKET NO.: 17-00908.001-R-1
PARCEL NO.: 12-02-10-220-004-0000

The parties of record before the Property Tax Appeal Board are Juliana D'Gama, the appellant; and the Will County Board of Review.

Based on the facts and exhibits presented in this matter, the Property Tax Appeal Board hereby finds **a reduction** 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: \$16,766
IMPR.: \$135,000
TOTAL: \$151,766

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 part two-story and part one-story dwelling of brick exterior construction with 4,122 square feet of living area. The dwelling was constructed in 2004. Features of the home include a full walk-out basement with finished area, central air conditioning, a fireplace and an 899 square foot garage. The property has a 13,956 square foot site and is located in Bolingbrook, DuPage Township, Will County.

The appellant contends assessment inequity with respect to the improvement assessment as the basis of the appeal. In support of this argument the appellant submitted information on four equity comparables located in the same neighborhood as the subject property. The comparables consist of two-story dwellings of brick, brick and siding or brick and stucco exterior construction ranging in size from 4,080 to 4,370 square feet of living area. The dwellings were constructed from 1995 to 2007. Each comparable features a basement with finished area, central air conditioning, one or two fireplaces and a three-car garage, three of which range in size from 720

to 869 square feet of building area. The comparables have improvement assessments ranging from \$122,751 to \$137,321 or from \$28.87 to \$31.42 per square foot of living area.¹ Based on this evidence, the appellant requested that the improvement assessment be reduced to \$135,000 or \$32.75 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$161,572. The subject property has an improvement assessment of \$144,806 or \$35.13 per square foot of living area.

With respect to the appellant's evidence, the board of review submitted a letter critiquing the comparables submitted by the appellant. The board of review contends that none of the comparables submitted by the appellant have finished basement areas as reported in the appellant's grid analysis.

In support of its contention of the correct assessment, the board of review submitted information on four equity comparables located in the same neighborhood as the subject property. Board of review comparables #1 and #2 are the same properties as the appellant's comparables #1 and #2. The comparables were improved with two, two-story dwellings and two, part two-story and part-one story dwellings of frame, brick or frame and brick exterior construction ranging in size from 4,080 to 4,685 square feet of building area. The comparables were built between 1991 and 2006. Each comparable features a basement, two of which are look-out style and two of which are walk-out style, with one comparable having finished area. The comparables each have central air conditioning, three comparables each have one fireplace and each comparable has a garage ranging in size from 631 to 940 square feet of building area. The comparables have improvement assessments ranging from \$120,555 to \$144,207 or from \$27.21 to \$30.78 per square foot of living area. Based on this evidence, the board of review requested that the subject's assessment be confirmed.

Conclusion of Law

The appellant 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 met this burden of proof and a reduction in the subject's assessment is warranted.

The parties submitted six equity comparables for the Board's consideration, two of which were utilized by both parties. The Board gave less weight to the appellant's comparable #4, along with board of review #4 due to their older dates of construction in 1995 and 1991, respectively, compared to the 2014 construction date of the subject. Furthermore, board of review comparable #4 is larger in dwelling size when compared to the subject.

¹ The appellant's grid analysis erroneously calculated the subject and comparables' improvement assessment per-square-foot values based on total assessments.

The Board finds the remaining four comparables, which include the two common comparables, are most similar to the subject in location, dwelling size, design and age. These comparables had improvement assessments ranging from \$120,555 to \$128,739 or from \$27.21 and \$31.15 per square foot of living area. The subject property has an improvement assessment of \$144,806 or \$35.13 per square foot of living area, which is greater than the best comparables in this record. Based on this record, the Board finds the evidence demonstrates the subject's improvement was inequitably assessed by clear and convincing evidence and a reduction in the subject's assessment commensurate with the appellant's request is 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.



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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