



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

APPELLANT: Charles Kirgis
DOCKET NO.: 17-01416.001-R-1
PARCEL NO.: 23-16-08-102-019-0000

The parties of record before the Property Tax Appeal Board are Charles Kirgis, the appellant, by attorney Jessica Hill-Magiera in Lake Zurich; 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: \$9,384
IMPR.: \$67,768
TOTAL: \$77,152

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 two-story dwelling of brick/stucco/frame exterior construction with 2,737 square feet of living area. The dwelling was constructed in 1998. Features of the home include a basement with 1,611 square feet of finished area, central air conditioning, a fireplace and an 833 square foot garage. The subject also features an outdoor spa. The property has a 63,103 square foot site and is located in Crete, Crete 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 a grid analysis of 32 assessment comparables located in the same neighborhood as the subject property and within 1.0 mile of the subject. The comparables consist of two-story dwellings within 10% of the subject's dwelling size and built between 1988 and 2008. The appellant provided limited descriptive information for the respective comparables and only reported that each comparable features a basement. The comparables have improvement assessments ranging

from \$47,053 to \$62,240 or from \$18.90 to \$22.95 per square foot of living area. Based on this evidence, the appellant requested a reduction in the subject's improvement assessment from \$67,768 to \$49,343.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the subject's total assessment of \$77,152.¹ The subject property has an improvement assessment of \$67,768 or \$24.76 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 analysis and describing the amenities of the subject, including a finished basement and outdoor spa.

In support of its contention of the correct assessment, the board of review submitted information on four equity comparables. The comparables consist of two-story dwellings of brick and frame exterior construction located in the same subdivision as the subject. The dwellings were built from 1989 to 1992 and range in size from 2,482 to 2,807 square feet of living area. The comparables feature basements, one with 1,271 square feet of finished area, central air conditioning, one fireplace each, and garages which range in size from 401 to 782 square feet of building area. The comparables have improvement assessments ranging from \$48,194 to \$60,971 or from \$18.72 to \$24.57 per square foot of living area. Based on this evidence, the board of review requested confirmation of the subject's assessment.

In written rebuttal, counsel for the appellant contended that the board of review did not dispute nor comment on the appellant's comparables.

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 36 equity comparables for the Board's consideration. The Board gave little weight to the appellant's evidence as it contained limited descriptive information about the dwellings to allow the Property Tax Appeal Board to conduct a meaningful comparative analysis of the comparables to the subject property. The Board finds the subject is superior to the board of review comparables based on its 1,611 square feet of finished area and outdoor spa. The board of review comparables are otherwise similar to the subject in location, design, age, dwelling size and other features and are therefore given more weight. They have improvement assessments ranging from \$48,194 to \$60,971 or from \$18.72 to \$24.57 per square foot of living

¹ The subject's assessment reported in the board of review's grid analysis does not include the equalization factor of 1.0065.

area. The subject property has an improvement assessment of \$67,768 or \$24.76 per square foot of living area, which is slightly above the most similar comparables in this record but is justified given the superior amenities. After considering adjustments to the comparables for differences when compared to the subject, such as the amount of basement finished area and an outdoor spa, 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



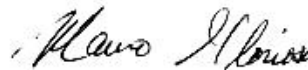
Member

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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