



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

APPELLANT: Roger & Colleen Jage
DOCKET NO.: 17-01670.001-R-1
PARCEL NO.: 14-12-16-101-031-0000

The parties of record before the Property Tax Appeal Board are Roger & Colleen Jage, the appellants, by Jessica Hill-Magiera, Attorney at Law 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: \$15,750
IMPR.: \$79,750
TOTAL: \$95,500

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellants 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 single-family two-story frame dwelling constructed in 2008. The dwelling has 3,470 square feet of living area, a 1,555-square foot unfinished basement, central air-conditioning, a fireplace, and an 848-square foot garage.¹ The dwelling is located in Manhattan, Manhattan Township, Will County.

The appellants contend assessment inequity as the basis of the appeal. In support of this argument, the appellants submitted limited information on 12 equity comparables located from .73 to .98 miles from the subject. The comparables consist of two-story single-family dwellings that were built from 2005 to 2008 and range in size from 3,487 to 3,650 square feet of living area. The dwellings have basements ranging in size from 1,163 to 1,825 square feet of building

¹ Some details regarding features of the subject property were corrected or supplemented by a grid analysis and property record card submitted by the board of review.

area.² The comparables have improvement assessments ranging from \$69,900 to \$76,550 or from \$19.38 to \$20.97 per square foot of living area. Based on this evidence, the appellants requested a reduction in the subject's improvement assessment to \$19.38 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 \$95,500. The subject property has an improvement assessment of \$79,750 or \$22.98 per square foot of living area.

The board of review submitted a brief in which it argued that the subject is located in a newer subdivision than any of the appellants' comparables and that several of the appellants' comparables are older dwellings compared to the subject. The brief states that the assessor chose "eight comparable sales that will also be used for assessment equity the reason is the attorney for this appellant (sic) always files with PTAB and then uses the basis of comparable sales and assessment equity so this evidence will be the same when it is filed with PTAB."³

In support of its contention of the correct assessment, the board of review submitted information on eight equity comparables located less than .5 miles from the subject, none of which are in the same subdivision as the subject. The comparables consist of two, part one-story and part two-story and six, two-story single-family dwellings with frame and masonry exteriors. The houses were built from 2007 to 2015 and range in size from 2,445 to 3,476 square feet of living area. The dwellings each have a basement ranging in size from 1,032 to 1,699 square feet of building area and a garage containing 484 to 786 square feet of building area. Six comparables have central air-conditioning. Four comparables each have a fireplace. The comparables have improvement assessments ranging from \$77,650 to \$104,500 or from \$25.32 to \$34.44 per square foot of living area. Based on this evidence, the board of review requested confirmation of the subject's assessment.

Appellants' counsel submitted rebuttal comments noting that the board of review did not specifically object to any of appellants' comparables and indicating that board of review's equity comparables #2, #5 and #8 were acceptable comparables but that the remaining board of review comparables were 20% to 30% smaller in dwelling size when compared to the subject.

Conclusion of Law

The taxpayers contend 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 appellants did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

² Appellants' attorney did not disclose salient details such as lot size, exterior construction or basement finish of the comparables presented on the grid analysis or whether the dwellings had features such as central air-conditioning, fireplaces or any other amenities.

³ In this matter, the appellants' attorney has only raised assessment inequity as the basis of the appeal so the Board will not consider the sales evidence contained on the board of review's grid analysis.

The parties presented data on 20 suggested comparables for the Board's consideration. The Board gave less weight to appellants' comparables #1 and #9 which have smaller basements compared to the subject. The Board also gave less weight to board of review comparables #1 and #3 through #8 which are all much newer and/or smaller dwellings when compared to the subject.

The Board finds appellants' comparables #2 through #8 and #10 through #12, along with board of review comparable #2, to be the best evidence of assessment equity in the record as they are similar to the subject in age, design, location, basement size and dwelling size. These comparables had improvement assessments ranging from \$19.84 to \$25.32 per square foot of living area. The subject's improvement assessment of \$22.98 per square foot of living area falls within the range established by the best equity comparables in this record. After considering adjustments to the comparables for any differences when compared to the subject, the Board finds no reduction in the subject's assessment 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



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: August 18, 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

State of Illinois
Property Tax Appeal Board
William G. Stratton Building, Room 402
401 South Spring Street
Springfield, IL 62706-4001

APPELLANT

Roger & Colleen Jage, by attorney:
Jessica Hill-Magiera
Attorney at Law
790 Harvest Drive
Lake Zurich, IL 60047

COUNTY

Will County Board of Review
Will County Office Building
302 N. Chicago Street
Joliet, IL 60432