



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

APPELLANT: David Blair, DG Enterprises, LLC
DOCKET NO.: 18-02998.001-R-1
PARCEL NO.: 30-07-09-417-020-0000

The parties of record before the Property Tax Appeal Board are David Blair, DG Enterprises, LLC, the appellant, 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: \$6,833
IMPR.: \$47,047
TOTAL: \$53,880

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 2018 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 a part one-story multi-family dwelling of frame exterior construction with 1,983 square feet of living area.¹ The dwelling was constructed in 1900. Features of the dwelling include three apartments, an unfinished basement and central air conditioning. The property has a 5,488 square foot site and is located in Joliet, Joliet Township, Will County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument, the appellant submitted information on six comparable sales located from .39 of a mile to 1.28 miles from the subject property, one of which is located in the subject's neighborhood. The comparables are improved with part two-story and part one-story dwellings ranging in size from

¹ The Board finds the best description of the subject property is found in the property record card provided by the board of review.

1,596 to 2,284 square feet of living area. The dwellings were built from 1887 to 1909. Each comparable has a basement. The appellant did not provide the exterior construction, basement finish if any or site sizes of the comparables. The comparables sold from January 2017 to January 2018 for prices ranging from \$5,000 to \$114,900 or from \$2.87 to \$59.47 per square foot of living area, land included. Based on this evidence, the appellant requested the subject's assessment be reduced to \$18,420 reflecting a market value of approximately \$55,266 or \$27.87 per square foot of living area including land, when using the statutory level of assessment of 33.33%.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$53,880. The subject's assessment reflects a market value of \$161,753 or \$81.57 per square foot of living area, land included, when using the 2018 three-year average median level of assessment for Will County of 33.31% as determined by the Illinois Department of Revenue.

In response to the appeal, the board of review submitted a letter from the Joliet Township Assessor, along with property record cards and a grid analysis of the appellant's comparables with additional descriptive data. The assessor asserted that only one of the appellant's comparables is located in the same neighborhood as the subject. The property record cards describe the appellant's comparable #2 with an 828 square foot garage and appellant's comparables #5 and #6 each contain five apartments or less. These claims were unrefuted by the appellant.

In support of its contention of the correct assessment, the board of review, through the township assessor, submitted property record cards and a grid analysis of the subject and four comparable sales. The comparables are located within the subject's subdivision and have sites that range in size from 3,920 to 6,621 square feet of land area. The comparables are improved with two-story dwellings of frame or masonry exterior construction ranging in size from 1,584 to 1,880 square feet of living area. The dwellings were built from 1893 to 1935. Each comparable has an unfinished basement, two comparables have central air conditioning, one comparable has a fireplace and two comparables each have a garage with 200 or 360 square feet of building area. Comparable #3 has two apartments. The comparables sold from January 2016 to August 2018 for prices ranging from \$133,500 to \$164,900 or from \$77.49 to \$104.10 per square foot of living area, land included. Also submitted by the board of review was a map depicting the location of the comparables submitted by both parties relative to the subject's location. Based on this evidence, the board of review requested no change in the subject's assessment.

In written rebuttal, counsel for the appellant critiqued the comparables submitted by the board of review. Counsel argued that board of review comparable #1 is 37 years newer and 20% smaller than the subject and has a garage; comparable #2 sold in 2016 which is too remote in time to establish market value as of January 1, 2018; comparable #3 is 35 years newer than the subject; and comparable #4 has a garage. In a rebuttal grid analysis, counsel reiterated that the appellant's comparables #1 and #2 are the best comparable sales in the record and contended the subject's assessment should be reduced.

Conclusion of Law

The appellant contends the market value of the subject property is not accurately reflected in its assessed valuation. When market value is the basis of the appeal the value of the property must be proved by a preponderance of the evidence. 86 Ill.Admin.Code §1910.63(e). Proof of market value may consist of an appraisal of the subject property, a recent sale, comparable sales or construction costs. 86 Ill.Admin.Code §1910.65(c). The Board finds the appellant did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The record contains ten suggested comparable sales for the Board's consideration. The Board finds neither party submitted comparables that were particularly similar to the subject due to significant differences in location, dwelling size, design, age, features and/or sale dates. Nonetheless, the Board gave less weight to the appellant's comparable #1 which appears to be an outlier given its sale price of \$2.87 per square foot of living area, land included, relative to the remaining comparable sales in the record. The Board also gave less weight to comparables #2, #3, #4, #5 and #6 submitted by the appellant based on their dissimilar location from the subject. The Board gave reduced weight to board of review comparable #2 as its sale occurred in 2016 which is dated and less likely to be indicative of the subject's market value as of the January 1, 2018 assessment date.

The Board finds the best evidence of market value to be board of review comparables #1, #3 and #4. Despite that these comparables have varying degrees of similarity when compared to the subject, these homes sold proximate in time to the assessment date at issue and are relatively similar to the subject in location, site size and dwelling size. They sold from April 2017 to August 2018 for prices ranging from \$137,000 to \$164,900 or from \$77.49 to \$104.10 per square foot of living area, including land. The subject's assessment reflects a market value of \$161,753 or \$81.57 per square foot of living area, land included, which is within the range established by the best comparable sales in this record. After considering adjustments to the comparable sales for differences when compared to the subject, the Board finds no reduction in the subject's estimated market value as reflected by its assessment 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: February 16, 2021



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

David Blair, DG Enterprises, LLC, 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