



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

APPELLANT: David Blair, DG Enterprises LLC - WJoliet LLC
DOCKET NO.: 18-02999.001-R-1
PARCEL NO.: 30-07-05-409-023-0000

The parties of record before the Property Tax Appeal Board are David Blair, DG Enterprises LLC - WJoliet 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: \$10,165
IMPR.: \$27,661
TOTAL: \$37,826

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 1.5-story dwelling of frame exterior construction with 1,368 square feet of living area.¹ The dwelling was constructed in 1919. Features of the home include a full unfinished basement and a 528 square foot garage. The property has an approximately 15,682 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 five comparable sales located from .23 to .98 of a mile from the subject property, three of which are located in the same neighborhood as the subject. The comparables are improved with 1-story dwellings ranging in size from 756 to 1,012 square feet of living area. The dwellings were built from 1909 to 1930. Each comparable has full or partial

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

basement and two comparables have central air conditioning. The appellant did not provide the exterior construction, basement finish if any or site sizes of the comparables. The comparables sold from February 2017 to February 2018 for prices ranging from \$32,000 to \$100,000 or from \$34.63 to \$107.07 per square foot of living area, land included. Based on this evidence, the appellant requested the subject's assessment be reduced to \$19,524 reflecting a market value of approximately \$58,578 or \$42.82 per square foot of living area including land, when using 1,368 square feet at 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 \$37,826. The subject's assessment reflects a market value of \$113,557 or \$83.01 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 four of the appellant's comparables with additional descriptive data. The assessor contends that the appellant's comparable #1 is a court ordered sale with ownership transferred by Sheriff's Deed and a permit was issued in February 2017 for remodeling with an estimated cost of \$18,000; appellant's comparable #2 sold as a Bank ROE sale and permits were issued in June 2017 for remodeling and construction of a garage with an estimated total cost of \$15,000; appellant's comparable #3 was not advertised for sale and is located in a different neighborhood than the subject; appellant's comparable #4 is an estate sale; and appellant's comparable #5 is located in a different neighborhood than the subject. In support of these claim, the assessor provided copies of the real estate transfer declarations, building permit applications and/or warranty deed associated with the properties. The property record cards describe the appellant's comparables #1 through #4 with lots ranging in size from 3,615 to 5,227 square feet of land area and the dwellings have frame or masonry exterior construction with unfinished basements. 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 containing 5,227 or 7,840 square feet of land area. The comparables are improved with 1-story dwellings of frame or masonry exterior construction ranging in size from 948 to 1,070 square feet of living area. The dwellings were built from 1919 to 1930. Each comparable has a full unfinished basement and central air conditioning. Three comparables each have a garage ranging in size from 308 to 576 square feet of building area. The comparables sold from November 2016 to February 2018 for prices ranging from \$137,000 to \$165,000 or from \$134.31 to \$156.25 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 #2 sold in 2016 which is too remote in time to establish market value as of January 1, 2018 and comparable #3 is 17% larger and does

not have a garage. In a rebuttal grid analysis, counsel reiterated that the appellant's comparables #1, #2 and #4, along with board of review comparables #1 and #4 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 nine 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, site size, dwelling size, design, features and/or sale dates. Nonetheless, the Board gave less weight to appellant's comparables #1, #2, #3 and #5 as comparable #1 sold by court order which was transferred by Sheriff's Deed calling into question the arms-length nature of the transaction and a building permit for \$18,000 was issued following the purchase to remodel; appellant's comparable #2 had building permits totaling \$15,000 issued following the purchase to remodel and construct a garage; comparable #3 was not advertised for sale which is one of the key fundamental elements of an arms-length transaction; and comparables #3 and #5 have dissimilar locations when compared to the subject. The Board gave reduced weight to board of review comparable #2 as it sold 2016 which is somewhat 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 appellant's comparable sale #4 and board of review comparable sales #1, #3 and #4. These comparables have varying degrees of similarity when compared to the subject. They sold from April 2017 to February 2018 for prices ranging from \$100,000 to \$165,000 or from \$107.07 to \$156.25 per square foot of living area, including land. The Board finds the subject is superior to each comparable in site size and dwelling size, though inferior to each comparable in that it lacks central air conditioning. The subject's assessment reflects a market value of \$113,557 or \$83.01 per square foot of living area, land included, which is within the range established by the best comparable sales in this record in terms of overall value, but well below the range on a square foot basis. After considering adjustments to the comparables for differences from 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: March 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

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