



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

APPELLANT: David Blair, DG Enterprises LLC - WJoliet LLC  
DOCKET NO.: 18-03000.001-R-1  
PARCEL NO.: 30-07-04-403-009-0000

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:** \$8,253  
**IMPR.:** \$20,754  
**TOTAL:** \$29,007

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 one-story dwelling of masonry exterior construction with 870 square feet of living area.<sup>1</sup> The dwelling was constructed in 1920. Features of the home include a full unfinished basement and a 528 square foot garage. The property has a 7,405 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 within .35 of a mile from the subject property and within the subject's subdivision.<sup>2</sup> The comparables have sites ranging in

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

<sup>2</sup> The descriptive information for the appellant's comparables was derived from the appellant's and the board of review submissions.

size from 3,049 to 6,534 square feet of land area. The comparables are improved with one-story dwellings of frame exterior construction ranging in size from 703 to 924 square feet of living area. The dwellings were built from 1900 to 1925. Each comparable features an unfinished basement and a garage ranging in size from 308 to 440 square feet of building area. One comparable has a fireplace. The comparables sold from January 2017 to November 2018 for prices ranging from \$32,000 to \$75,000 or from \$34.63 to \$90.14 per square foot of living area, land included. Based on this evidence, the appellant requested the subject's assessment be reduced to \$15,880 reflecting a market value of approximately \$47,645 or \$54.76 per square foot of living area, land included, 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 \$29,007. The subject's assessment reflects a market value of \$87,082 or \$100.09 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 support of its contention of the correct assessment, the board of review submitted a letter, property record cards and a grid analysis of the subject and five comparable sales. The evidence was prepared by the Joliet Township Assessor. The comparables are located in the subject's subdivision and have sites that range in size from 3,615 to 8,232 square feet of land area. The comparables are improved with one-story dwellings of frame or masonry exterior construction ranging in size from 760 to 1,120 square feet of living area. The dwellings were built from 1902 to 1956. Each comparable has a full unfinished basement, four comparables have central air conditioning and four comparables each have a garage ranging in size from 276 to 576 square feet of building area. One comparable has a fireplace. The comparables sold from May 2017 to June 2018 for prices ranging from \$96,000 to \$175,000 or from \$109.59 to \$157.89 per square foot of living area, land included. The assessor asserted that all appellant's comparables have been remodeled and are currently being rented or lived in. Based on this evidence, the board of review requested no change in the subject's assessment.

In written rebuttal, counsel for the appellant critiqued four comparables submitted by the board of review. Counsel argued that board of review comparable #1 is 12% smaller than the subject, comparable #2 is 28% larger than the subject and comparable #3 is 15% larger than the subject and does not have a garage. The appellant contends board of review comparable #4 is an acceptable comparable. In a rebuttal grid analysis, counsel reiterated that the appellant's comparables #1, #2, #3 and #5, along with board of review comparable #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 ten suggested comparable sales for the Board's consideration. The Board gives less to appellant's comparable sale #2 as this appears to be an outlier with a price of \$34.63 per square foot of living area, land included, while the remaining comparables have prices ranging from \$54.70 to \$157.89 per square foot of living area, including land. The Board gave less weight to appellant's comparable #4, along with board of review comparables #1, #2 and #3 which differ from the subject in dwelling size, age and/or lack a garage.

The Board finds the best evidence of market value to be the appellant's comparables #1, #3 and #5, along with board of review comparables #4 and #5. These comparables are similar to the subject in location, dwelling size, design and age, though two comparables have smaller site sizes when compared to the subject suggesting an upward adjustment would be required to make them more equivalent to the subject and two comparables have central air conditioning, unlike the subject, suggesting a downward adjustment would be required to account for this feature. The properties sold from June 2017 to October 2018 for prices ranging from \$50,000 to \$125,000 or from \$54.70 to \$137.06 per square foot of living area, including land. The subject's assessment reflects a market value of \$87,082 or \$100.09 per square foot of living area, land included, which falls 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.



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Chairman



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Member

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Member



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Member



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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: January 19, 2021



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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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