



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

APPELLANT: Jeremy Bohlin  
DOCKET NO.: 18-03164.001-R-1  
PARCEL NO.: 12-02-16-301-038-0000

The parties of record before the Property Tax Appeal Board are Jeremy Bohlin, the appellant, by attorney Kelly J. Keeling of KBC Law Group in Chicago; 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:** \$11,304  
**IMPR.:** \$89,548  
**TOTAL:** \$100,852

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 two-story dwelling of vinyl siding exterior construction with 2,572 square feet of living area.<sup>1</sup> The dwelling was constructed in 2001. Features of the home include a full basement with finished area, central air conditioning, a fireplace and a three-car tandem garage containing 737 square feet of building area. The property has an approximately 12,475 square foot site and is located in Bolingbrook, DuPage Township, Will County.

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<sup>1</sup> The parties differ as to the description of the subject property, such as the dwelling size and if the subject property has a garage. The appellant provided copies of the subject's property record card – web additions from the Will County Supervisor of Assessment's web page and the DuPage Township Assessor's web page, which depicted the subject's dwelling size as 2,199 square feet of living area with no garage. The board of review provided a copy of the subject's property record card that included a schematic diagram of the subject dwelling and a tandem garage depicting the dwelling size as 2,572 square feet of living area with a finished basement and the garage containing 737 square feet of building area for the 2018 tax year, which was unrefuted by the appellant. The Board finds the best description of the subject property is located in the property record card provided by the board of review.

The appellant contends assessment inequity with respect to the improvement as the basis of the appeal. In support of this argument, the appellant submitted web addition property record cards and a grid analysis of the subject and four equity comparables located within the same assessment neighborhood as the subject property. The comparables are improved with two-story dwellings, each containing 2,199 square feet of living area. The dwellings were built in 2000 or 2001. Each comparable features a full or partial basement with one having finished area, central air conditioning and a 490 square foot garage. The comparables have improvement assessments that range from \$76,497 to \$79,796 or from \$34.79 to \$36.29 per square foot of living area. Based on this evidence, the appellant requested a reduction in the subject's improvement assessment to \$76,503.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$100,852. The subject property has an improvement assessment of \$89,548 or \$34.82 per square foot of living area using 2,572 square feet.

In response to appeal, the board of review submitted a memorandum noting the website property record cards of the subject property were incorrect. The board of review contends the website has a disclaimer that states "our property information data base is continually being updated. We cannot guarantee the accuracy or completeness of the information presented above." Also, the front page of the website states "Web Edition Property Record Cards are available under the property search tab for your convenience. However, these cards may not contain the most up to date information. For a more detailed property record card, please contact our office." The board of review contends the subject dwelling is a Brookline A Model with a bonus room over the three-car garage and an extended family room. The subject dwelling has a total of 2,737 square feet of living area, but the website stated 2,199 square feet of living area which is for the basic model without any extensions. When reviewing the property, it was noted that the subject was valued having only the bonus room above the garage with a total of 2,572 square feet of living area, however it also has the extended family room, which is not currently valued. The board of review also noted other differences in the description of the subject property shown in the web edition version and the more detailed version of the property record card. The board of review critiqued the comparables submitted by the appellant and asserted that three of the four comparables do not have extensions like the subject. The board of review noted that the assessor will be adding the extra extensions in 2019.

In support of its contention of the correct assessment, the board of review submitted property record cards and a grid analysis of the subject and three equity comparables located within the same assessment neighborhood as the subject property. The comparables are improved with two-story dwellings of vinyl siding exterior construction ranging in size from 2,572 to 2,935 square feet of living area. The dwellings were each built in 2001. Each comparable features a full or partial basement, central air conditioning, a fireplace and a garage containing 490 or 737 square feet of building area. The comparables have improvement assessments that range from \$87,887 to \$95,977 or from \$32.11 to \$34.82 per square foot of living area. Based on this evidence, the board of review requested the subject's assessment be confirmed.

The appellant did not respond to nor refute the board of review's assertion that the subject property's description was incorrectly depicted in the web edition property record card.

**Conclusion of Law**

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

The parties submitted seven suggested equity comparables for the Board's consideration. The Board finds all the comparables are relatively similar to the subject in location, dwelling size, design, age and features, though six of the comparables do not have a finished basement like the subject. These comparables have improvement assessments ranging from \$77,026 to \$95,977 or from \$32.11 to \$36.29 per square foot of living area. The subject property has an improvement assessment of \$89,548 or \$34.82 per square foot of living area, which falls within the range established by the comparables in the record. After considering any necessary adjustments to the comparables for differences, when compared to the subject, the Board finds the evidence demonstrates the subject's improvement assessment is justified. Based on this record the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject's improvement was inequitably assessed and no reduction in the subject's 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

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