



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

APPELLANT: Brian & Donna Lagiglia
DOCKET NO.: 18-03281.001-R-1
PARCEL NO.: 16-05-24-302-013-0000

The parties of record before the Property Tax Appeal Board are Brian & Donna Lagiglia, the appellants, by attorney Brian S. Maher, of Weis, DuBrock, Doody & Maher 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: \$30,486
IMPR.: \$183,797
TOTAL: \$214,283

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 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 brick and stucco exterior construction with 5,487 square feet of living area. The dwelling was constructed in 1989. Features of the home include an unfinished basement, central air conditioning, two fireplaces and a 923 square foot garage. The property has a 25,994 square foot site and is located in Homer Glen, Homer Township, Will County.

The appellants contend assessment inequity with respect to the improvement as the basis of the appeal. In support of this argument the appellants submitted information on four equity comparables located from .02 to .68 of a mile from the subject property, three of which are within the same assessment neighborhood as the subject property.¹ The comparables consist of

¹ The descriptive information for the appellants' comparables was derived from the appellants' and the board of review submissions.

two-story dwellings of brick or brick and frame exterior construction that range in size from 3,756 to 5,120 square feet of living area. The dwellings were built from 1985 to 1988. Each comparable has an unfinished basement, central air conditioning, one fireplace and a garage from ranging in size from 504 to 1,232 square feet of building area. Comparable #2 has an inground swimming pool. The comparables have improvement assessments that range from \$107,465 to \$143,914 or from \$27.07 to \$30.89 per square foot of living area. Based on this evidence, the appellants requested a reduction in the subject's improvement assessment to \$155,995 or \$28.43 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 \$214,283. The subject property has an improvement assessment of \$183,797 or \$33.50 per square foot of living area.

In response to the appeal, the board of review submitted a letter prepared by the Homer Township Assessor critiquing the appellants' comparables. The assessor asserted that the appellants' comparables #2 and #4 differ from the subject in dwelling size and comparable #3 is located in a dissimilar subdivision when compared to the subject. The assessor also provided a grid analysis of the appellants' comparables depicting additional descriptive details of each property.

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 four equity comparables located from .10 to .37 of a mile from the subject property, one of which is located in the same subdivision as the subject property. The comparables consist of two-story dwellings of brick and frame or brick, stone and frame exterior construction that range in size from 4,623 to 5,725 square feet of living area. The dwellings were built from 1979 to 1993. Three comparables feature an unfinished basement. Each comparable has central air conditioning, one or two fireplaces and an attached garage ranging in size from 782 to 1,462 square feet of building area. Comparable #3 also has a detached garage containing 847 square feet of building area. Two comparables have inground swimming pools. The comparables have improvement assessments that range from \$178,666 to \$224,808 or from \$34.43 to \$42.85 per square foot of living area.

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 that no change be made to the subject's assessment.

Conclusion of Law

The appellants 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.

The record contains six equity comparables for the Board's consideration. The Board gave less weight to the appellants' comparables #2, #3 and #4 due to differences from the subject in dwelling size, location and/or has an inground swimming pool. The Board gave reduced weight to board of review comparables #2 and #3 as each has an inground swimming pool unlike the subject. Furthermore, board of review comparable #3 has an additional detached garage but does not have a basement which differs from the subject.

The Board finds the best evidence of assessment equity to be the appellants' comparable #1, along with board of review comparables #1 and #4. These properties are more similar when compared to the subject in dwelling size, design, age and most features. The comparables have improvement assessments that range from \$143,914 to \$224,808 or from \$30.88 to \$42.85 per square foot of living area. The subject property has an improvement assessment of \$183,797 or \$33.50 per square foot of living area, which falls within the range established by the most similar assessment comparables contained in the record. After considering adjustments to the comparables for differences when compared to the subject, the Board finds the subject's improvement assessment is supported.

The constitutional provision for uniformity of taxation and valuation does not require mathematical equality. A practical uniformity, rather than an absolute one, is the test. Apex Motor Fuel Co. v. Barrett, 20 Ill.2d 395 (1960). Although the comparables presented by the parties disclosed that properties located in the same area are not assessed at identical levels, all that the constitution requires is a practical uniformity, which appears to exist on the basis of the evidence.

Based on this record, the Board finds the appellants did not demonstrate with clear and convincing evidence that the subject's improvement was inequitably assessed and a reduction in the subject's assessment is not 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: January 19, 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

Brian & Donna Lagiglia, by attorney:
Brian S. Maher
Weis, DuBrock, Doody & Maher
1 North LaSalle Street
Suite 1500
Chicago, IL 60602-3992

COUNTY

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