



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

APPELLANT: Mark Paggie  
DOCKET NO.: 19-00225.001-R-1  
PARCEL NO.: 16-05-22-206-040-0000

The parties of record before the Property Tax Appeal Board are Mark Paggie, the appellant, by Mary Kate Gorman, Attorney at Law 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:** \$35,884  
**IMPR.:** \$146,271  
**TOTAL:** \$182,155

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 2019 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 frame exterior construction with 3,308 square feet of living area. The dwelling was constructed in 2010. Features of the home include an unfinished basement, central air conditioning, and a 623 square foot garage. The property has a 27,753 square foot site and is located in Homer Glen, Homer Township, Will County.

The appellant contends assessment inequity with respect to the improvement as the basis of the appeal. In support of this argument the appellant submitted information on three equity comparables located within same neighborhood as the subject. The comparables are described as two-story dwellings of brick and frame or brick, stone and frame exterior construction ranging in size from 3,498 to 3,772 square feet of living area. The dwellings were constructed in 2006 or 2014. Each comparable has an unfinished basement, central air conditioning, one fireplace and a

garage ranging in size from 740 to 822 square foot garage.<sup>1</sup> The comparables have improvement assessments ranging from \$151,550 to \$164,067 or from \$43.32 to \$44.16 per square foot of living area. Based on this evidence, the appellant requested a reduction in the subject's improvement assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$182,155. The subject property has an improvement assessment of \$146,271 or \$44.22 per square foot of living area.

The board of review submitted a memorandum from Homer Township Assessor's Office, along with additional data critiquing the appellant's comparables.

In support of its contention of the correct assessment, the board of review submitted three equity comparables located in the same neighborhood as the subject. The comparables consist of two-story dwellings of brick, stone and frame or brick and stone exterior construction ranging in size from 3,392 to 3,525 square feet of living area. The dwellings were constructed from 2007 to 2016. Each comparable has an unfinished basement, central air conditioning, a fireplace and a garage ranging in size from 826 to 978 square feet of building area. The board of review also submitted a map depicting the locations of both parties' comparables in relation to the subject. The comparables have improvement assessments ranging from \$151,570 to \$161,232 or from \$44.45 to \$45.74 per square foot of living area. Based on this evidence, the board of review requested confirmation of the subject's assessment.

### **Conclusion of Law**

The taxpayer 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 no reduction in the subject's assessment is warranted.

The parties submitted six equity comparables for the Board's consideration that are relatively similar to the subject in location, design, age, dwelling size and most features. These comparables have improvement assessments ranging from \$43.32 to \$45.74 per square foot of living area. The subject has an improvement assessment of \$44.22 per square foot of living area, which falls within the range established by the comparables in this record. 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 a reduction in the subject's assessment is not justified.

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<sup>1</sup> Some of the appellant's descriptive information was drawn from the evidence submitted by the board of review.

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: April 20, 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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