



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

APPELLANT: Terry J. & Melinda Keigher  
DOCKET NO.: 19-00247.001-R-1  
PARCEL NO.: 05-06-01-102-009-0000

The parties of record before the Property Tax Appeal Board are Terry J. & Melinda Keigher, the appellants; 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:** \$22,200  
**IMPR.:** \$44,750  
**TOTAL:** \$66,950

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 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 parties appeared before the Property Tax Appeal Board on August 9, 2022 for a hearing at the Will County Office Building in Joliet pursuant to prior written notice dated June 7, 2022. Appearing was the appellant, Terry J. Keigher, and appearing on behalf of the Will County Board of Review was Susan McMillin, Chairperson of the Will County Board of Review, along with the board of review's witness, Rhianna Korst, Deputy Township Assessor of Troy Township.

The subject property consists of a split-level dwelling<sup>1</sup> of frame exterior construction with 1,892 square feet of living area. The dwelling was constructed in 1987. Features of the home include a lower level with finished area, a part crawl space part basement foundation with finished area,

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<sup>1</sup> Additional details regarding the subject property not reported by the appellants are found in the subject's property record card presented by the board of review, which was not refuted by the appellants in written rebuttal or at hearing.

central air conditioning, a fireplace, and a 528 square foot garage. The property has a 9,407 square foot, or approximately 0.22 of an acre, site and is located in Joliet, Troy Township, Will County.

The appellants contend assessment inequity with regard to both the land and improvement assessments as the basis of the appeal. In support of this argument, the appellants submitted information on three equity comparables, together with photographs, assessment information, and listing sheets for these comparables. One comparable is located next door to, and on the same street as, the subject property and two comparables are located within the same neighborhood as the subject. Two parcels have less than 10,890 square feet, or less than 0.25 of an acre, of land area. The comparables are improved with 2-story or part 2-story part 1-story homes<sup>2</sup> of frame or vinyl siding exterior construction ranging in size from 1,980 to 3,399 square feet of living area. The dwellings were built from 1991 to 2003. Each home has a full or partial basement, which are reported to have finished area, and one comparable has a partial lookout basement. Each home has central air conditioning, a fireplace, and a garage ranging in size from 484 to 860 square feet of building area. The comparables have land assessments of \$22,200 or approximately \$2.04 per square foot of land area<sup>3</sup> and improvement assessments ranging from \$57,400 to \$98,650 or from \$28.99 to \$33.22 per square foot of living area.

The appellants submitted a brief contending that the subject's assessment increased more than other comparable properties. The appellants asserted that land assessments in the subject's neighborhood, including the subject's, decreased, however, the appellants argued this decrease was insufficient to account for a dangerous condition in the subject's backyard.

At hearing, Keigher presented the appellants' comparables and explained the information regarding these comparables was drawn from listing sheets for these properties. Keigher admitted that comparable #3 is a much larger home than the subject dwelling.

Keigher testified that the dwelling sizes for the comparables were drawn from listing sheets and that comparable #1 includes a sunroom. In response to this testimony, Korst asserted that the dwelling sizes presented for these properties by the board of review are drawn from their property record cards, which are based upon field measurements. Korst further testified that comparable #1's sunroom is considered to be an open frame porch not included in the living area. Based on this evidence, the Board finds the best evidence of the dwelling sizes of the appellants' comparables is found in their property record cards presented by the board of review.

The appellant further testified that all properties in the neighborhood have the same land assessments with the exception of a few properties adjacent to a forest preserve. Keigher argued that factors, such as size, location, and the contended dangerous condition in the subject's backyard, should be considered when determining these properties' land assessments. With regard to the contended dangerous condition, the appellant testified that a child or other person is able to climb onto the top of the adjacent property's garages from the subject's backyard, as

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<sup>2</sup> Additional details regarding the appellants' comparables not reported by the appellants are found in the property record cards for these comparables presented by the board of review.

<sup>3</sup> The appellants did not provide the precise lot size of the comparables, describing two of these properties as less than 0.25 of an acre. Based on 0.25 of an acre, or 10,890 square feet, of land area, the comparables have land assessments of \$2.04 per square foot of land area.

demonstrated by a photograph submitted with the appellants' written rebuttal depicting a person (identified at hearing as Keigher's wife) standing on top of the garages.

During cross-examination, McMillan questioned the appellant regarding the calculation of the requested assessment and the quantification of the contended dangerous condition. Keigher admitted there had not been many sales in the subject's neighborhood to be able to quantify the effect of the contended dangerous condition. Keigher stated the appellants moved to the subject property before the construction of the adjacent condominiums and garages.

Based on this evidence the appellants requested a reduction in the subject's land assessment to \$16,650 or \$1.77 per square foot of land area and a reduction in the subject's improvement assessment to \$33,562 or \$17.74 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 \$66,950. The subject property has a land assessment of \$22,200 or \$2.36 per square foot of land area and an improvement assessment of \$44,750 or \$23.65 per square foot of living area.

In support of its contention of the correct assessment, the board of review submitted information on three equity comparables. The comparables are located in the same neighborhood as the subject and two comparables are located on the same street as the subject. The parcels range in size from approximately 9,100 to 10,347 square feet, or 0.21 to 0.24 of an acre, of land area. The comparables are improved with split-level or part split-level part 1-story homes of frame exterior construction ranging in size from 2,145 to 2,588 square feet of living area. The dwellings were built from 1987 to 1990. One home has a part crawl space part basement foundation with finished area and two homes each have a full basement with finished area, one of which is a lookout basement. Each home has a lower level with finished area, central air conditioning, and a garage ranging in size from 420 to 576 square feet of building area. Two comparables each have one or two fireplaces. The comparables have land assessments of either \$22,200 or \$23,250 or from \$2.26 to \$2.49 per square foot of land area and improvement assessments ranging from \$54,900 to \$63,950 or from \$24.71 to \$27.09 per square foot of living area.

The board of review submitted a letter from the township assessor, together with an aerial photograph of the subject property, a corrected grid analysis of the appellants' comparables, and property record cards for the appellants' comparables. In the letter, the township assessor explained that the subject's neighborhood was re-assessed in 2019 for uniformity. The township assessor further explained that the condominium complex adjacent to the subject property is separated from the subject property by a concrete barrier wall, fence, and berm with trees and shrubs as depicted in the aerial photograph. The township assessor argued that the subject's improvement assessment falls within the appellants' comparables, with corrected dwelling sizes, and that the appellants failed to present evidence of assessment inequity.

At hearing, Korst reiterated the arguments contained in the township assessor's letter. Korst explained that the re-assessment process involves comparing like properties, such as split-level homes to split-level homes and 2-story homes to 2-story homes. Korst clarified that several properties in the subject's neighborhood have higher land assessments than the subject based on location, not just the properties adjacent to the forest preserve.

Based on this evidence the board of review requested the subject's assessment be sustained.

In written rebuttal, the appellants argued that the tops of the garages of the adjacent property are level with the subject's backyard resulting in a dangerous condition. The appellants presented a street level photograph of the garages depicting a person standing on top of the garages. The appellants contended that all homes in the subject's neighborhood have the same land assessment, except homes adjacent to a forest preserve which are assessed higher. Nonetheless, the appellants argued the subject's land assessment should be reduced to reflect the contended dangerous condition.

At hearing, Keigher sought to address the board of review's contention that the appellant failed to submit evidence of assessment inequity by introducing assessment information sheets. The board of review objected to the admission of these documents as untimely rebuttal evidence. Upon questioning by the Administrative Law Judge, Keigher conceded that these documents had not been submitted with the appellants' written rebuttal. Consequently, the Administrative Law Judge ruled that the documents would not be admitted into the record.

### **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).

As an initial matter, the Board finds that the appellants failed to substantiate a dangerous condition at the subject property or to demonstrate the effect of the contended dangerous condition on the market value of the subject property as reflected by its assessment. Although Keigher testified that his wife was able to climb on top of the adjacent property's garages from the subject's backyard as depicted in the photograph submitted by the appellants, the board of review's evidence shows that a concrete barrier wall, fence, and berm of trees and shrubs separate these properties from each other. Furthermore, Keigher admitted at hearing that the appellants presented no evidence of the effect of this contended dangerous condition on the subject's market value.

With regard to land assessment equity, the record contains a total of six comparables, which are similar to the subject in lot size and location. These comparables have land assessments of either \$22,200 or \$23,250 or from \$2.04 to \$2.49. The subject's land assessment of \$22,200 or \$2.36 per square foot of land area is identical to or below the comparables in terms of total land assessment and within the range established by the comparables on a per square foot basis. Based on this record and after considering appropriate adjustments to the comparables for differences from the subject, the Board finds the appellants did not demonstrate with clear and convincing evidence that the subject's land was inequitably assessed and a reduction in the subject's land assessment is not justified.

With regard to improvement assessment equity, the record contains a total of six comparables. The Board gives less weight to the appellants' comparables #2 and #3 and the board of review's comparable #1, due to significant differences from the subject in dwelling size. The Board finds the best evidence of improvement assessment equity to be the appellants' comparable #1 and the board of review's comparables #2 and #3, which are relatively similar to the subject in dwelling size, age, location, and some features. These most similar comparables have improvement assessments that range from \$54,900 to \$59,850 or from \$25.59 to \$28.99 per square foot of living area. The subject's improvement assessment of \$44,750 or \$23.65 per square foot of living area falls below the range established by the best comparables in this record. Based on this record and after considering appropriate adjustments to the best comparables for differences from the subject, 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 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: September 20, 2022



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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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