



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

APPELLANT: David Blair, DG Enterprises LLC  
DOCKET NO.: 19-00592.001-R-1  
PARCEL NO.: 21-14-13-207-009-0000

The parties of record before the Property Tax Appeal Board are David Blair, DG Enterprises 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 **a reduction** 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:** \$5,369  
**IMPR.:** \$12,764  
**TOTAL:** \$18,133

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 one-story dwelling of masonry exterior construction with 1,116 square feet of living area.<sup>1</sup> The dwelling was constructed in 1975. Features of the home include a full basement and central air conditioning. The property has a 7,213 square foot site and is located in University Park, Monee Township, Will County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on six comparable sales located from .16 to .38 of a mile from the subject property. The comparables are improved with one-story dwellings ranging in size from 1,016 to 1,180 square feet of living area. The dwellings were built from 1970 to 1975. The appellant did not provide the exterior construction of the dwellings or the land sizes of the

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

comparables. Each comparable has a full or partial basement, five comparables have central air conditioning, and two comparables each have a garage with either 312 or 456 square feet of building area. The comparables sold from March 2018 to May 2019 for prices ranging from \$18,025 to \$54,000 or from \$17.74 to \$48.69 per square foot of living area, including land. Based on this evidence, the appellant requested the subject's assessment be reduced to \$7,688, which would reflect a market value of \$23,066 or \$20.67 per square foot of living area, 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 \$27,611. The subject's assessment reflects a market value of \$82,742 or \$74.14 per square foot of living area, land included, when using the 2019 three-year average median level of assessment for Will County of 33.37% as determined by the Illinois Department of Revenue.

In response to the appeal the board of review submitted a memorandum prepared by the Monee Township Assessor critiquing the appellant's comparables. The assessor provided property record cards for each of the appellant's comparables and noted that appellant's comparables #1, #3 and #4 are condominiums while the subject is a one-story house.

In support of its contention of the correct assessment of the subject property, the board of review through the township assessor submitted a grid analysis and property record cards for the subject and four comparable sales located in the same neighborhood as the subject property. The comparables have sites that range in size from 7,000 to 9,859 square feet of land area and are improved with one-story dwellings of masonry or frame and masonry exterior construction ranging in size from 1,109 to 1,748 square feet of living area. One comparable has a full basement, three comparables have concrete slab foundations and central air conditioning, and three comparables each have a garage that ranges in size from 227 to 440 square feet of building area.<sup>2</sup> The properties sold from February 2018 to February 2019 for prices ranging from \$77,000 to \$110,000 or from \$61.85 to \$78.27 per square foot of living area, including land. Based on this evidence, the board of review requested confirmation of the subject's assessment.

In written rebuttal, counsel for the appellant critiqued the board of review comparables and asserted that board of review comparable sale #2 is not an arms-length sale because it was not advertised for sale as shown in the PTAX-203 Illinois Real Estate Transfer Declaration provided by the appellant; board of review comparable #3 is 12% larger than the subject, has no basement and has a two-car garage; and board of review comparable #4 is 56% larger than the subject. Counsel noted that board of review comparable #1 is an acceptable comparable, however it has a two-car garage that must be accounted for. In a rebuttal grid analysis, counsel reiterated that the appellant's comparables #2, #5 and #6, along with board of review comparable sale #1 are the best comparable sales in the record and contended the subject's assessment should be reduced.

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<sup>2</sup> The Board finds the best evidence of garage size for board of review comparable #1 is found in the property record card provided by the board of review which contained a schematic diagram and dimensions of the garage.

### **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 met this burden of proof and a reduction in the subject's assessment is warranted.

The parties submitted a total of ten comparable sales to support their respective positions before the Property Tax Appeal Board. The Board has given less weight to appellant's comparables #1, #3 and #4 as these comparables are condominiums, unlike the subject. The Board has given reduced weight to board of review comparables #2, #3 and #4 due to their dissimilar concrete slab foundations and larger dwelling sizes. Furthermore, the record disclosed that the sale of board of review comparable #2 did not meet one of the key fundamental elements of an arms-length transaction as the property was not advertised for sale.

The Board finds the best evidence of market value to be appellant's comparable sales #2, #5 and #6, along with the board of review comparable sale #1. These comparables are relatively similar to the subject in location, dwelling size, design, age and features, except three of the comparables each have a garage, not a feature of the subject. The comparables sold from April to September 2018 for prices ranging from \$23,000 to \$82,500 or from \$19.49 to \$74.39 per square foot of living area, including land. The subject's assessment reflects a market value of \$82,742 or \$74.14 per square foot of living area, including land, which is slightly above the overall market value range established by the best comparable sales in this record but within the range on a price per square foot basis. Most weight was given to appellant's comparable sale #1 as it is most similar to the subject in that it does not have a garage. After considering adjustments to the comparables for differences when compared to the subject, the Board finds the subject's estimated market value as reflected by its assessment is excessive and a 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: September 21, 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

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