



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

APPELLANT: David Blair, DG Enterprises LLC
DOCKET NO.: 19-00593.001-R-1
PARCEL NO.: 21-14-13-211-005-0000

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.: \$14,631
TOTAL: \$20,000

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 1,140 square feet of living area.¹ The dwelling was constructed in 1975. Features of the home include a crawl space foundation and a 528 square foot detached garage. The property has a 7,548 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 eight comparable sales located within .29 of a mile from the subject property. The comparables are improved with one-story dwellings ranging in size from 1,019 to 1,272 square feet of living area. The dwellings were built in 1970 or 1975. Each comparable features a concrete slab foundation, four comparables have central air conditioning

¹ The Board finds the best evidence of the description of the subject property is found in the subject's property record card and the grid analysis provided by the board of review.

and each comparable has a garage ranging in size from 260 to 528 square feet of building area. No information was provided on the exterior construction of the dwellings or the site sizes of the comparables. The properties sold from March 2018 to November 2019 for prices ranging from \$33,000 to \$61,000 or from \$25.94 to \$59.34 per square foot of living area, land included. Based on this evidence, the appellant requested the subject's assessment be reduced to \$13,351 reflecting a market value of approximately \$40,057 or \$35.14 per square foot of living area, land included, 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 \$27,559. The subject's assessment reflects a market value of \$82,586 or \$72.44 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 from the Monee Township Assessor along with additional data. The assessor contends the appellant's comparable sales #4 and #7 are Bank REO (real estate owned) and/or Buyer/Seller is a financial institution or government agency. The assessor provided copies of the PTAX-203 Illinois Real Estate Transfer Declarations associated with each sale that disclosed each comparable was advertised for sale. The assessor argued that the appellant's comparables #1, #2, #6, #7 and #8 are currently owned by investors or LLC's and purchases of these types are usually lower than market sales. The assessor contends that investors buy property to rent or resale so improvements may apply to any and all of these properties after the sale. The assessor also asserted that two of the sales provided by the appellant were non-market sales. The assessor did not provide any documentary evidence to support these claims. Included with the submission, the assessor provided property record cards for each of the appellant's comparables describing the dwellings with frame or masonry exterior construction.

In support of its contention of the correct assessment, the board of review submitted property record cards and a grid analysis on four comparable sales identified by the township assessor and are located in University Park. These properties have sites that range in size from 7,000 to 9,859 square feet of land area. The comparables 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. The dwellings were built in 1970 or 1975. Comparable #1 has a full unfinished basement and the remaining comparables each have a concrete slab foundation. Three comparables have central air conditioning and three comparables each have one or two garages that range in size from 227 to 528 square feet of building area. The sales occurred 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, land included. Based on this evidence, the board of review requested no change in the subject's assessment.

In written rebuttal, counsel for the appellant critiqued the comparables submitted by the board of review. Counsel argued that board of review comparable #1 has a full basement and board of review comparable #4 is 53% larger than the subject. Counsel noted that board of review comparables #2 and #3 are acceptable comparable sales. In a rebuttal grid analysis, counsel reiterated that the appellant's eight comparables, along with board of review comparables #2 and

#3 are the best comparable sales in the record and contended the subject's assessment should be reduced.

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 record contains twelve suggested comparable sales for the Board's consideration. The Board gives less weight to the appellant's comparable sales #1, #4, #5 and #6 as each have central air conditioning, unlike the subject. The Board gave reduced weight to the comparable sales submitted by the board of review, as comparable #1 has a full basement along with an additional garage and comparables #2, #3 and #4 have central air conditioning, none of which are features of the subject. Additionally, board of review comparable #4 has a larger dwelling size when compared to the subject.

The Board finds the best evidence of market value to be the appellant's comparables #2, #3, #7 and #8. Despite the lack of site sizes, these comparables are relatively similar to the subject in location, dwelling size, design, age and features. These properties sold from March 2018 to November 2019 for prices ranging from \$39,900 to \$60,000 or from \$36.35 to \$58.37 per square foot of living area, including land. Most weight was given to appellant's comparable #3 as it appears that it would require the least amount of adjustments to make it more equivalent to the subject. The subject's assessment reflects a market value of \$82,586 or \$72.44 per square foot of living area, land included, which is greater than the best comparable sales in this record both in terms of overall value and on a square foot basis which does not appear to be justified after considering adjustments to these comparables for differences when compared to the subject. Based on this record, the Board finds a reduction in the subject's assessment is 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: 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

AGENCY

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