



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

APPELLANT: David Blair, DG Enterprises LLC
DOCKET NO.: 19-00597.001-R-1
PARCEL NO.: 23-15-06-204-023-0000

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 **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: \$7,330
IMPR.: \$27,483
TOTAL: \$34,813

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 brick and frame exterior construction with 1,387 square feet of living area.¹ The dwelling was constructed in 1953. Features of the home include central air conditioning, a fireplace and a 491 square foot garage. The property has an 11,502 square foot site and is located in Steger, Crete 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 limited information on 16 comparable properties which are located within the subject's assessment neighborhood and from

¹ The parties differ as to the size of the subject dwelling. Additionally, the appellant's attorney provided limited information regarding the features of the subject property. The Board finds the best description of the subject property is found in the evidence provided by the board of review with a copy of the property record card.

.03 to .23 of a mile from the subject property.² The comparables are improved with one-story dwellings ranging in size from 989 to 1,178 square feet of living area. The dwellings were built from 1953 to 1956. Each comparable has a garage that ranges in size from 308 to 650 square feet of building area. The comparables have improvement assessments ranging from \$13,370 to \$25,952 or from \$11.88 to \$23.59 per square foot of living area. Based on this evidence, the appellant requested the subject's improvement assessment be reduced to \$12,789.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$34,813. The subject property has an improvement assessment of \$27,483 or \$19.81 per square foot of living area.

In support of its contention of the correct assessment, the board of review, through the township assessor, submitted a memorandum and information on four equity comparables which are located within the subject's assessment neighborhood and from .10 to .40 of a mile from the subject property. The comparables are improved with one-story dwellings of frame exterior construction ranging in size from 1,300 to 1,390 square feet of living area. The dwellings were built from 1953 to 1959. As shown on the attached property record cards, three comparables have central air conditioning, one comparable has a fireplace and each comparable has a garage that ranges in size from 293 to 588 square feet of building area. The comparables have improvement assessments ranging from \$25,460 to \$27,863 or from \$19.19 to \$21.43 per square foot of living area. Included with its submission, the board of review provided property record cards of the subject and each of its comparables, along with a map depicting the locations of its comparables in relation to the subject. Based on this evidence, the board of review requested confirmation of the subject's assessment.

In rebuttal, counsel for the appellant argued that because basements, garages, outdoor amenities and other detached structures are not included in the above ground living area (AGLA), they should be given no weight in determining uniformity. The appellant's attorney further argued that taking all the board of review equity comparables into consideration, along with all the appellant's equity comparables shows that 18 of 20 or 90% of the equity comparables support a reduction based on building price per square foot.

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 a reduction in the subject's assessment is not warranted.

² The appellant's grid analysis does not contain information regarding exterior construction, central air conditioning, fireplaces, or other improvements.

As an initial matter, the Board finds the appellant's counsel's argument that basements, garages, outdoor amenities and other detached structures should not be considered in determining uniformity to be without merit. The Board finds that all improvements and their respective assessments are to be considered in order to determine the degree of comparability and possible adjustments needed to the properties to make them more equivalent to the subject property.

The parties provided 20 suggested equity comparables to support their respective positions before the Property Tax Appeal Board. The Board gives less weight to the appellant's evidence as the appellant did not provide adequate information about the dwellings' features or amenities, other than dwelling size, design, age and garage size which would assist the Property Tax Appeal Board in conducting a meaningful analysis to determine their comparability or similarity to the property under appeal. Section 1910.65(b) of the Board's rules provide:

Proof of unequal treatment in the assessment process should consist of documentation of the assessments for the assessment year in question of the subject property and it is recommended that not less than three comparable properties be submitted. Documentation must be submitted showing the **similarity, proximity and lack of distinguishing characteristics of the assessment comparables to the subject property.** (Emphasis Added). (86 Ill.Admin.Code §1910.65(b)).

In order for the Board to properly evaluate the comparables, it is necessary to have the salient characteristics associated with the dwellings so as to be able to determine the degree of comparability and possible adjustments needed to the properties to make them more equivalent to the subject property. Conversely, the board of review analysis included salient facts about the comparables including a copy of the property record card for each comparable, which adds credibility to its evidence. Furthermore, the Board finds all of the appellant's comparables have considerably smaller dwelling sizes when compared to the subject dwelling. The Board gives reduced weight to board of review comparable #4 as it lacks central air conditioning, a feature the subject enjoys.

The Board finds the best evidence of assessment equity to be board of review of review comparables #1, #2 and #3. These comparables are relatively similar to the subject in dwelling size, design, age and several features. These comparables have improvement assessments ranging from \$27,080 to \$27,863 or from \$19.48 to \$21.43 per square foot of living area. The subject's improvement assessment of \$27,483 or \$19.81 per square foot of living area falls within the range established by the best comparables in the record. After considering adjustments to the comparables for differences from the subject, the Board finds the subject's assessment is supported. 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.

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: October 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

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