



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

APPELLANT: Charles & Rosemary Kirgis
DOCKET NO.: 19-00598.001-R-1
PARCEL NO.: 23-16-08-102-019-0000

The parties of record before the Property Tax Appeal Board are Charles & Rosemary Kirgis, the appellants, 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: \$10,410
IMPR.: \$75,180
TOTAL: \$85,590

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 subject property consists of a two-story dwelling of masonry and frame exterior construction with 2,737 square feet of living area.¹ The dwelling was constructed in 1998. Features of the home include a basement with finished area, central air conditioning, a fireplace and an 833 square foot garage. The property also features a whirlpool and an outdoor spa. The property has an approximately 63,103 square foot site and is located in Crete, Crete Township, Will County.

The appellants contend assessment inequity as the basis of the appeal. In support of this argument the appellants submitted limited information on eight comparable properties which are located within the subject's assessment neighborhood and from .14 to .60 of a mile from the

¹ The parties differ as to the size of the subject dwelling. Additionally, the appellants' 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.

subject.² The comparables are improved with two-story dwellings ranging in size from 2,380 to 2,847 square feet of living area. The dwellings were built from 1988 to 1999. Each comparable has a basement. The appellants reported that neither the subject nor any of the comparables have a garage. The comparables have improvement assessments ranging from \$52,200 to \$67,696 or from \$20.97 to \$25.46 per square foot of living area. Based on this evidence, the appellants requested the subject's improvement assessment be reduced to \$54,747.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$85,590. The subject property has an improvement assessment of \$75,180 or \$27.47 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 located from .2 to .9 miles from the subject property and within the subject's assessment neighborhood.³ The comparables are improved two-story dwellings of masonry and frame exterior construction ranging in size from 2,309 to 2,955 square feet of living area. The dwellings were built from 1981 to 1997. Three comparables have basements with finished area. Each comparable has central air conditioning, a fireplace and a garage that ranges in size from 495 to 926 square feet of living area. Based on the attached property record cards, one comparable has a whirlpool and two comparables have inground swimming pools. The comparables have improvement assessments ranging from \$58,776 to \$84,014 or from \$24.17 to \$28.77 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 appellants 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 appellants' attorney further argued that taking all the board of review equity comparables into consideration, along with all the appellants' equity comparables shows that 11 of 12 or 92% of the equity comparables support a reduction based on building price per square foot.

Conclusion of Law

The taxpayers 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

² The appellants' grid analysis does not contain information regarding exterior construction, central air conditioning, fireplaces, basement finish, if any, or other improvements.

³ The board of review included sales information for each of its comparables which will not be further addressed on this record, as the Board finds sales data is not responsive to the appellants' improvement assessment inequity argument.

property. 86 Ill.Admin.Code §1910.65(b). The Board finds the appellants did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

As an initial matter, the Board finds the appellants' 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 12 suggested equity comparables to support their respective positions before the Property Tax Appeal Board. The Board gives less weight to the appellants' evidence as the appellants did not provide adequate information about the dwellings' features or amenities, other than dwelling size, design, age and basement 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 none of the appellants' comparables were reported to have a garage, as does the subject. The Board gives reduced weight to board of review comparables #1 and #2 due to differences from the subject, in that comparable #1 is an older dwelling and comparable #2 lacks a basement.

The Board finds the best evidence of assessment equity to be board of review comparables #3 and #4. These comparables are relatively similar to the subject in dwelling size, design, age and several features. The comparables have improvement assessments of \$84,014 and \$71,567 or \$28.77 and \$24.22 per square foot of living area, respectively. The subject's improvement assessment of \$75,180 or \$27.47 per square foot of living area is bracketed by the two 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 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.



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

State of Illinois
Property Tax Appeal Board
William G. Stratton Building, Room 402
401 South Spring Street
Springfield, IL 62706-4001

APPELLANT

Charles & Rosemary Kirgis, by attorney:
Jessica Hill-Magiera
Attorney at Law
790 Harvest Drive
Lake Zurich, IL 60047

COUNTY

Will County Board of Review
Will County Office Building
302 N. Chicago Street
Joliet, IL 60432