



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

APPELLANT: Daniel & Susan Wachowski  
DOCKET NO.: 19-00602.001-R-1  
PARCEL NO.: 12-02-07-312-007-0000

The parties of record before the Property Tax Appeal Board are Daniel & Susan Wachowski, 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:** \$28,345  
**IMPR.:** \$85,365  
**TOTAL:** \$113,710

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 brick and frame exterior construction with 2,616 square feet of living area.<sup>1</sup> The dwelling was constructed in 2003. Features of the home include a basement, central air conditioning, a fireplace, a patio and a three-car garage. The property has a 10,260 square foot site and is located in Bolingbrook, DuPage Township, Will County.

The appellants contend assessment inequity with respect to the improvement assessment as the basis of the appeal. In support of this argument, the appellants submitted limited information on 40 comparable properties located within .98 of a mile from the subject property, none of which

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<sup>1</sup> Appellants' attorney provided limited information regarding the features of the subject property. Additional descriptive details about the subject were submitted by the board of review.

are within the subject's assessment neighborhood.<sup>2</sup> The comparables are improved with two-story dwellings, each with 2,470 square feet of living area and a basement that were built in either 2003 or 2004. The comparables have improvement assessments ranging from \$69,013 to \$73,992 or from \$27.94 to \$29.96 per square foot of living area. Based on this evidence, the appellants requested the subject's improvement assessment be reduced to \$73,092.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$113,710. The subject property has an improvement assessment of \$85,365 or \$32.63 per square foot of living area.

In response to the appeal, the board of review provided comments critiquing the appellants' evidence. The board of review asserted the appellants' grid does not provide many amenities that are used when comparing properties. The board of review noted that the one amenity included in the appellants' grid is labeled garage with a "0" shown for the subject and each comparable. The board of review argued that the subject has a three-car garage and each comparable also has a garage with varying sizes, many of which are only a two-car garage. The board of review contends the subject is located in The Links of Augusta Village, which is in a Special Service Area (SSA), whereas the appellants' comparables are located in The Greens of Augusta Village, not an SSA.

In support of its contention of the correct assessment, the board of review submitted information on three equity comparables located within the same assessment neighborhood as the subject property and from .04 of a mile to 1.38 miles from the subject. The comparables are improved two-story dwellings of brick and frame exterior construction with 2,586 or 2,594 square feet of living area that were built in either 2003 or 2004. Each dwelling has a basement, two of which have finished area. The comparables each have central air conditioning, a fireplace, a patio and a two-car or a three-car garage. Comparable #1 also has a deck. The comparables have improvement assessments ranging from \$86,590 to \$87,367 or from \$33.38 to \$33.78 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. Based on this evidence, the board of review requested that the subject's assessment be sustained.

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 asserted that one board of review comparable is located almost 1.5 miles from the subject, leaving only two acceptable equity comparables. 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 40 of 42 or 95% of the equity comparables support a reduction based on building price per square foot.

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<sup>2</sup> Appellants' grid analysis does not contain information regarding exterior construction, central air conditioning, fireplaces, basement finish, garages or other improvements.

### 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 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 43 suggested equity comparables to support their respective positions before the Property Tax Appeal Board. The Board gives less weight to the appellants' evidence as they did not provide adequate information about the dwellings' features or amenities other than dwelling size, design, basement area and age, 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.

The Board finds the best evidence of assessment equity to be board of review comparables #1 and #2. These comparables are similar to the subject in location, dwelling size, design, age and features, except each has a finished basement, unlike the subject's unfinished basement. These comparables have improvement assessments of \$87,367 and \$87,255 or \$33.78 and \$33.64 per square foot of living area, respectively. The subject's improvement assessment of \$85,365 or \$32.63 per square foot of living area falls below the improvement assessments of the two best comparables in this record but appears to be justified given it has an unfinished basement. The Board gives less weight to board of review comparable #3 due to its location being more than

one mile from the subject property. 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: June 8, 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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