



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

APPELLANT: Joshua Marks
DOCKET NO.: 19-00604.001-R-1
PARCEL NO.: 12-02-12-317-046-0000

The parties of record before the Property Tax Appeal Board are Joshua Marks, 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: \$14,011
IMPR.: \$77,205
TOTAL: \$91,216

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 two-story custom dwelling of frame exterior construction with 2,082 square feet of living area.¹ The dwelling was constructed in 1992. Features of the home include a full unfinished basement, central air conditioning, a fireplace, a 106 square foot open frame porch and a 415 square foot garage. The property also has a 768 square foot inground swimming pool with a patio and separate spa area. The property has an approximately 9,173 square foot site and is located in Bolingbrook, DuPage 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 eight comparable properties located within the subject's assessment neighborhood and from .05 to .17

¹ Appellant's attorney provided limited information regarding the features of the subject property and failed to disclose that the subject property has an inground swimming pool with a patio and spa. Additional descriptive details about the subject were submitted by the board of review.

of a mile from the subject.² The comparables are improved with two-story custom dwellings ranging in size from 2,046 to 2,156 square feet of living area. The dwellings were built from 1990 to 1996. Each comparable has a basement and a garage ranging in size from 390 to 565 square feet of building area. The comparables have improvement assessments ranging from \$53,612 to \$69,244 or from \$24.87 to \$33.74 per square foot of living area. Based on this evidence, the appellant requested the subject's improvement assessment be reduced to \$51,774.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$91,216. The subject property has an improvement assessment of \$77,205 or \$37.08 per square foot of living area.

In response to the appeal, the board of review provided comments critiquing the appellant's evidence. The board of review asserted the appellant's grid does include amenities that are used when comparing properties. The board of review noted that the appellant's submission did not disclose the subject property has a large inground, heated swimming pool with a patio and separate spa area. The board of review provided a document labeled permit information, which shows a permit was issued on July 15, 2009 for construction of an inground swimming pool, patio and spa with a construction cost of \$112,000 and an occupancy date of January 1, 2010. A handwritten notation is included in the document stating the 2019 assessed value for the inground swimming pool is \$10,361.

In support of its contention of the correct assessment, the board of review submitted information on three equity comparables located in the same assessment neighborhood as the subject property and from .03 to .13 of a mile from the subject. The comparables are improved with two-story custom dwellings of frame exterior construction ranging in size from 2,060 to 2,080 square feet of living area. The dwellings were built from 1990 to 1992. Each comparable has a basement with one having finished area, central air conditioning, a fireplace, a deck and a garage with either 405 or 420 square feet of building area. One comparable has a shed and one comparable has a gazebo. The comparables have improvement assessments ranging from \$67,507 to \$72,950 or from \$32.77 to \$35.07 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 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 appellants' equity comparables shows that 11 of 11 or 100% of the equity comparables support a reduction based on building price per square foot.

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

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.

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 eleven 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, basement area, age and garage, 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. Furthermore, the Board finds it problematic that the appellant did not disclose that the subject property has an inground swimming pool with a patio and separate spa area. The board of review analysis included salient facts about the comparables including a copy of the property record card for the subject and each comparable, which adds credibility to its evidence.

The Board finds the best evidence of assessment equity to be the comparables submitted by the board of review. These comparables are similar to the subject in dwelling size, design, age and features, except none have an inground swimming pool with a patio and separate spa, features the subject enjoys. These comparables have improvement assessments ranging from \$67,507 to \$72,950 or from \$32.77 to \$35.077 per square foot of living area. The subject's improvement assessment of \$77,205 or \$37.08 per square foot of living area falls above the range established

by the best comparables in the record but appears to be justified given its inground swimming pool with a patio and spa features. After considering adjustments to the comparables for differences from the subject, the Board finds the subject's improvement 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: 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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