



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

APPELLANT: Elizabeth Feely
DOCKET NO.: 19-00605.001-R-1
PARCEL NO.: 12-02-06-212-024-0000

The parties of record before the Property Tax Appeal Board are Elizabeth Feely, 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: \$33,314
IMPR.: \$160,072
TOTAL: \$193,386

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 custom part two-story and part one-story dwelling of brick and frame exterior construction with 3,506 square feet of living area. The dwelling was constructed in 1989. Features of the home include a basement with finished area, central air conditioning, a fireplace and a 488 square foot garage.¹ The property has a 14,567 square foot site and is located in Naperville, DuPage Township, Will County.

The appellant contends assessment inequity with respect to the improvement assessment as the basis of the appeal. In support of this argument the appellant submitted information on 36 equity comparables located within 0.50 of a mile from the subject. The comparables are improved with two-story dwellings that range in size from 3,165 to 3,842 square feet of living area. The homes were built from 1988 to 1994. Each comparable has a basement and a garage ranging from 430

¹ 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.

to 730 square feet of building area.² The comparables had improvement assessments ranging from \$113,151 to \$152,369 or from \$31.93 to \$40.58 per square foot of living area. Based on this evidence, the appellant requested the subject's improvement assessment be reduced to \$111,959 or \$31.93 per square foot of living area.

In response to the appellant's evidence, the board of review submitted comments critiquing the comparables submitted by the appellant. The board of review asserted the appellant's grid excluded amenities associated with custom homes such as finished basement, number of plumbing fixtures, fireplaces and crawl space area. The board of review also claimed that basement square footage information included in the appellant's spreadsheet was incorrect. The board of review provided basement and crawl space detail for the appellant's first five comparables and asserted that the subject was superior to the appellant's comparables #1 through #5 and therefore should be valued higher.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$193,386. The subject property has an improvement assessment of \$160,072 or \$45.66 per square foot of living area.

In support of its contention of the correct assessment the board of review submitted a grid analysis and property record cards on the subject and four equity comparables located within 0.19 of a mile from the subject. The comparables are custom part two-story and part one-story dwellings of brick and frame exterior construction that range in size from 3,410 to 3,544 square feet of living area. The homes were built from 1988 to 1990. Each comparable has a basement with finished area, central air conditioning, one or two fireplaces and a garage ranging in size from 468 to 609 square feet of building area. The comparables have improvement assessments ranging from \$156,870 to \$167,977 or from \$46.00 to \$47.95 per square foot of living area. Based on this evidence, the board of review requested the subject's assessment be confirmed.

In rebuttal, counsel for the appellant argued that the basements, garages outdoor amenities and other detached structures should not be considered in determining uniformity as these features are not included in the subject's above grade living area (AGLA). The appellant asserted that taking all of the board of review's equity comparables along with the appellant's equity comparables show that 36 of 40 or 90% of the 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

² Appellants' attorney provided limited information regarding the features of the comparables. Appellants' grid analysis excluded information regarding exterior construction, central air conditioning, fireplaces or finished basement.

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 the subject's finished basement is not included in the above grade living area and 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 submitted 40 equity comparables for the Board's consideration. The Board finds all of the comparables are relatively similar to the subject in location, dwelling size and age, though they have varying degrees of similarity in basement finished area when compared to the subject. These comparables had improvement assessments that ranged from \$113,151 to \$167,977 or from \$31.93 to \$47.95 per square foot of living area. The subject's improvement assessment of \$160,072 or \$45.66 per square foot of living area falls within the range established by the best comparables in this record. After considering adjustments to the comparables for differences with the subject, 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: 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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