



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

APPELLANT: Gregory & Amy Drake  
DOCKET NO.: 19-00606.001-R-1  
PARCEL NO.: 12-02-04-102-038-0000

The parties of record before the Property Tax Appeal Board are Gregory & Amy Drake, 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:** \$39,351  
**IMPR.:** \$184,286  
**TOTAL:** \$223,637

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 part two-story and a part one-story custom dwelling of frame and brick exterior construction with 3,908 square feet of living area.<sup>1</sup> The dwelling was constructed in 1987. Features of the home include an 1,842 square foot basement with finished area, central air conditioning, two fireplaces, a 661 square foot garage and a gazebo. The property has a 13,422 square foot site and is located in Naperville, DuPage Township, Will County.

The appellants submitted evidence before the Property Tax Appeal Board claiming both assessment inequity and overvaluation as the bases of the appeal. In support of the overvaluation

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<sup>1</sup> Counsel for the appellants provided limited descriptive information of the subject property. The Board finds the best descriptive characteristics of the subject property was found in the subject's property record card submitted by the board of review.

claim, the appellants submitted a grid analysis of six comparable sales located from .14 to .90 of a mile of the subject property, one of which is located in the subject's assessment neighborhood. No land size information was provided in the appellants' evidence for these sales. The comparables consist of two-story dwellings ranging in size from 3,138 to 3,505 square feet of living area that were built from 1985 to 1988. Each comparable features a basement, central air conditioning, one fireplace and a garage that ranges in size from 462 to 749 square feet of building area. The comparables sold from March 2018 to June 2019 for prices ranging from \$435,000 to \$550,000 or from \$134.59 to \$162.52 per square foot of living area, including land.

In support of the inequity claim, the appellants submitted a grid analysis of five equity comparables located from .08 to .17 of a mile from the subject and within the subject's assessment neighborhood. The comparables consist of two-story dwellings ranging in size from 3,556 to 3,989 square feet of living area that were built in 1987 or 1988. Each comparable features a basement ranging in size from 898 to 1,778 square feet and a garage that ranges in size from 457 to 671 square feet of building area. The appellants failed to identify characteristics such as central air conditioning, fireplace and/or other amenities. The comparables have improvement assessments ranging from \$147,178 to \$168,409 or from \$40.43 to \$42.93 per square foot of living area.

Based on this evidence, the appellants requested a total assessment reduction to \$188,297 which would reflect a market value of \$564,947 or \$144.56 per square foot of living area, including land, at the statutory level of assessment of 33.33%. The appellants' appeal also requested a reduced improvement assessment of \$148,946 or \$38.11 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$223,637. The subject's assessment reflects a market value of \$670,174 or \$171.49 per square foot of living area, land included, when using the 2019 three-year average median level of assessment for Will County of 33.37% as determined by the Illinois Department of Revenue. The subject property has an improvement assessment of \$184,286 or \$47.16 per square foot of living area.

In response to the appellants' evidence, the board of review submitted a memorandum contending the spreadsheets provided by the appellants had missing or incorrect items. The board of review asserted that all amenities shown in the PTAB chart are important on custom homes for comparison. The board of review also critiqued the comparables submitted by the appellants and noted the differences in plumbing, fireplace, garage size, basement size and type make the subject superior, thus valued higher.

In support of its contention of the correct assessment the board of review submitted a grid analysis and property record cards of the subject and five comparables located from .03 of a mile to 1.86 miles from the subject property, four of which are located in the subject's assessment neighborhood. The comparables have sites that range in size from 12,462 to 17,815 square feet land area. The comparables are improved with part two-story and part one-story dwellings of frame and brick exterior construction ranging in size from 3,038 to 3,736 square feet of living area. The dwellings were built from 1987 to 1996. Each comparable has a basement with four having finished area. Each comparable has central air conditioning, one or two fireplaces and a garage ranging in size from 634 to 792 square feet of building area. The comparables sold from

November 2016 to October 2019 for prices ranging from \$530,000 to \$865,000 or from \$174.46 to \$231.53 per square foot of living area, including land. The comparables have improvement assessments ranging from \$134,126 to \$203,689 or from \$43.16 to \$54.52 per square foot of living area. Based on this evidence, the board of review requested no change in the subject's assessment.

In written rebuttal, counsel for the appellants contended that board of review comparable #4 is not comparable as it is in a different neighborhood. Based upon the board of review's acceptable equity comparables along with the undisputed appellants' equity comparables, the appellants contend that 9 of 9 properties or 100% support a reduction in the subject's improvement assessment.

### **Conclusion of Law**

The appellants contend in part that the market value of the subject property is not accurately reflected in its assessed valuation. When market value is the basis of the appeal the value of the property must be proved by a preponderance of the evidence. 86 Ill.Admin.Code §1910.63(e). Proof of market value may consist of an appraisal of the subject property, a recent sale, comparable sales or construction costs. 86 Ill.Admin.Code §1910.65(c). The Board finds the appellants did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The record contains eleven comparable sales for the Board's consideration. The Board has given less weight to the appellants' comparables #2, #3, #4, #5 and #6, along with board of review comparables #1, #2 and #4 as they differ from the subject in location and/or sold in 2016 and 2017 which are dated and less likely to be indicative of the subject's market value as of the January 1, 2019 assessment date.

The Board finds the best evidence of market value to be the appellants' comparable sale #1 along with board of review comparable sales #3 and #5. These three comparables are relatively similar when compared to the subject in location, design and age, though each has a smaller dwelling size and varying degrees of similarity in features. These comparables sold from May to October 2019 for prices ranging from \$465,000 to \$677,500 or from \$147.90 to \$217.18 per square foot of living area, including land. The subject's assessment reflects a market value of \$670,174 or \$171.49 per square foot of living area, including land, which is within the range established by the best comparable sales in this record. After considering adjustments to the comparables for differences when compared to the subject, the Board finds the subject's estimated market value as reflected by its assessment is supported. Therefore, no reduction in the subject's assessment is warranted on this basis.

Alternatively, the appellants contend assessment inequity as a basis of the appeal concerning the improvement assessment. 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 based on lack of uniformity in the improvement assessment.

The record contains ten equity comparables for the Board's consideration. The Board gave little weight to the appellants' evidence as it contained limited descriptive information about the dwellings to allow the Property Tax Appeal Board to conduct a meaningful comparative analysis of the comparables to the subject property. The Board gave less weight to board of review comparable #4 due to its distant location from the subject being more than one mile away. The Board finds the remaining four equity comparables submitted by the board of review are relatively similar when compared to the subject in location, design and age, though each has a smaller dwelling size, smaller basement size and varying degrees of similarity in features. These comparable have improvement assessments ranging from \$43.16 to \$46.73 per square foot of living area. The subject property has an improvement assessment of \$47.16 per square foot of living area, which is slightly greater than the best comparables contained in the record. After considering adjustments to the comparables for differences in dwelling size, basement size and/or features such as number of fireplaces and a gazebo, 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 improvement assessment is not justified on grounds of lack of uniformity.

In conclusion on this record, the Property Tax Appeal Board finds that the subject's assessment as established by the board of review is correct on both market value and uniformity grounds such that no reduction is warranted.

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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