



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

APPELLANT: Robert Daly  
DOCKET NO.: 19-00612.001-R-1  
PARCEL NO.: 16-05-25-205-008-0000

The parties of record before the Property Tax Appeal Board are Robert Daly, 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:** \$29,812  
**IMPR.:** \$153,517  
**TOTAL:** \$183,329

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 2.0-story dwelling of brick and stone exterior construction with 4,201 square feet of living area. The dwelling was constructed in 2002. Features of the home include an unfinished basement, central air conditioning, two fireplaces and an 890 square foot garage. The subject property also features an enclosed, inground swimming pool.<sup>1</sup> The property has a 20,063 square foot site and is located in Homer Glen, Homer 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 twelve equity comparables located within 0.25 of a mile from the subject and within the same neighborhood code as the subject property. The comparables are improved with 2.0-story

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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.

dwellings that range in size from 3,788 to 4,563 square feet of living area. The homes were built from 1994 to 2004. Each comparable has a basement and a garage ranging in size from 697 to 1,683 square feet of building area.<sup>2</sup> The comparables have improvement assessments that range from \$125,331 to \$152,417 or from \$32.23 to \$34.77 per square foot of living area. Based on this evidence, the appellant requested the subject's improvement assessment be reduced to \$135,385 or \$32.23 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 \$183,329. The subject property has an improvement assessment of \$153,517 or \$36.54 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 that only four of the appellant's comparables included an inground swimming pool and only one of these also had a pool house. The board of review reiterated that the subject had both an inground pool and a pool enclosure. The board of review argued that these amenities are unique and add to the subject's assessed value.

In support of its contention of the correct assessment the board of review submitted information on four equity comparables located within 0.18 of a mile from the subject and in the same neighborhood code as the subject property. Board of review comparable #1 is the same property as the appellant's comparable #12. The comparables are improved with a 1.5-story and three, 2.0-story dwellings with brick or brick, stucco and stone exterior construction that range in size from 3,184 to 4,383 square feet of living area. The homes were built in either 2001 or 2002. Each comparable has an unfinished basement, central air conditioning, one fireplace and a garage ranging in size from 802 to 1,093 square feet of building area. Each of the comparables feature an inground swimming pool. In addition, comparables #1 and #2 also include a pool house. The comparables have improvement assessments ranging from \$132,247 to \$159,612 or from \$34.77 to \$50.13 per square foot of living area.

The board of review also submitted a grid analysis on the appellant's twelve comparables. Of note are the appellant's comparables #8, #10, #11 and #12 described as having inground swimming pools with comparable #12 also featuring a pool house. Each of the appellant's comparables also are described as having unfinished basements, central air conditioning and one or two fireplaces. Based on this evidence, the board of review requested the subject's assessment be confirmed.

In rebuttal, counsel for the appellant argued that basements, garages, outdoor amenities, detached structures or any other non-livable areas should not be considered in determining uniformity as these features are not included in the subject's above grade living area (AGLA). The appellant, through counsel, asserted that taking all of the appellant and board of review equity comparables into consideration shows that "14 of 16, or 88% of the equity comparables support a reduction" based on building price per square foot.

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<sup>2</sup> Appellant's attorney provided limited information regarding the features of the comparables. Appellant's grid analysis excluded information regarding exterior construction, central air conditioning, fireplaces or finished basement.

### **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 the subject's unique outdoor amenities are not included in the above grade living area and therefore, 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 record contains 15 equity comparables for the Board's consideration, as one comparable was common to both parties. The Board gave less weight to the appellant's comparables #1 through #7 and #9 which lack inground swimming pools, a feature of the subject property. The Board gave less weight to board of review comparable #2 which differs from the subject in design and has a smaller dwelling size when compared to the subject.

The Board finds the best evidence of assessment equity to be appellant's comparables #8, #10, #11 and #12/board of review comparable #1 along with board of review comparables #3 and #4 which are similar to the subject in location, age, design, dwelling size, inground swimming pool and most features. Of these six comparables only the common comparable includes a pool house, suggesting that five of the best comparables be adjusted upward to make them more equivalent to the subject property. These comparables had improvement assessments that ranged from \$132,059 to \$154,058 or from \$33.48 to \$37.23 per square foot of living area. The subject's improvement assessment of \$153,517 or \$36.54 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.



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Chairman



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Member

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Member



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Member



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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



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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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