



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

APPELLANT: Viviane Roberts
DOCKET NO.: 19-00613.001-R-1
PARCEL NO.: 16-05-25-202-020-0000

The parties of record before the Property Tax Appeal Board are Viviane Roberts, 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: \$27,825
IMPR.: \$129,900
TOTAL: \$157,725

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 one-story dwelling of brick and cedar siding exterior construction with 3,045 square feet of living area. The dwelling was constructed in 1989. Features of the home include an unfinished basement, central air conditioning, a fireplace and an 845 square foot garage. The subject property also features a glass enclosed inground swimming pool.¹ The property has a 25,382 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 eight equity comparables located in the same neighborhood code as the subject property. The comparables are improved with one-story dwellings that range in size from 2,592 to 3,498 square

¹ Appellant's attorney provided limited information regarding the features of the subject property. Additional descriptive details about the subject were submitted by the board of review.

feet of living area. The homes were built from 1989 to 1996. Each comparable has a basement and a garage ranging in size from 514 to 1,547 square feet of building area.² The comparables have improvement assessment that range from \$96,559 to \$141,073 or from \$36.17 to \$40.33 per square foot of living area. Based on this evidence, the appellant requested the subject's assessment be reduced to \$110,147 or \$36.17 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 \$157,725. The subject property has an improvement assessment of \$129,900 or \$42.66 per square foot of living area.

In response to the appellant's evidence, the board of review submitted comments critiquing the appellant's omission of the subject's enclosed pool and asserting that no other one-story dwellings in the subject's subdivision included similar amenities. Based on this, the board of review stated that the subject's improvement assessment will be higher per square foot than comparables in the subject's subdivision which do not have a similar enclosed, inground swimming pool.

In support of its contention of the correct assessment the board of review submitted information on four equity comparables located in the same neighborhood code as the subject property. Board of review comparable #2 is the same property as the appellant's comparable #7. The comparables are improved with one, two-story and three, one-story dwellings of brick or brick and cedar siding exterior construction that range in size from 2,660 to 3,914 square feet of living area. The homes were built from 1990 to 2007. Each comparable has an unfinished basement, central air conditioning, one fireplace and a garage ranging in size from 718 to 919 square feet of building area. The comparables have improvement assessments ranging from \$107,317 to \$121,463 or from \$31.03 to \$40.41 per square foot of living area.

The board of review also submitted a grid analysis on the appellant's eight comparables. Each of the appellant's comparables 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 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 11 of 11 or 100% of the equity 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

² 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.

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 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 eleven equity comparables for the Board's consideration, as one of the comparables was common to both parties. The Board gave less weight to the appellant's comparables #3, #5, #7 and #8 along with board of review comparables #2, #3 and #4 due to dissimilar dwelling sizes when compared to the subject. Board of review comparable #4 also differs from the subject in design.

The Board finds the best evidence of assessment equity to be appellant's comparables #1, #2, #4 and #6 along with board of review comparable #1 which are similar to the subject in location, age, design, dwelling size and most features. None of these comparables includes either an enclosed, inground swimming pool or other significant outdoor amenity suggesting an upward adjustments would be necessary to make the comparables more equitable to the subject property. These comparables had improvement assessments that ranged from \$102,514 to \$115,125 or from \$36.17 to \$40.41 per square foot of living area. The subject's improvement assessment of \$129,900 or \$42.66 per square foot of living area falls above the range established by the best comparables in this record which appears justified given the subject's enclosed, inground swimming pool feature. 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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