



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

APPELLANT: David Blair / DG Enterprises LLC - Joliet
DOCKET NO.: 19-00617.001-R-1
PARCEL NO.: 30-07-10-209-016-0000

The parties of record before the Property Tax Appeal Board are David Blair / DG Enterprises LLC - Joliet, 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: \$4,653
IMPR.: \$31,059
TOTAL: \$35,712

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 masonry exterior construction with 1,004 square feet of living area. The dwelling was constructed in 1912. Features of the home include a basement with finished area and a 440 square foot garage.¹ The property has a 5,662 square foot site and is located in Joliet, Joliet Township, Will County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on eight comparable sales located within 0.93 of a mile from the subject property. The comparables are improved with one-story dwellings that range in size

¹ The parties disagree on the size of the subject's garage. The Property Tax Appeal Board finds the best evidence of garage size was presented by the board of review which contained a sketch and calculation of garage square footage. 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.

from 828 to 1,148 square feet of living area. The homes were built from 1890 to 1928. Each comparable has a full basement and a garage ranging in size from 380 to 1,248 square feet of building area.² The comparables sold from May 2018 to June 2019 for prices ranging from \$35,000 to \$76,000 or from \$36.18 to \$86.36 per square foot of living area, land included. Based on this evidence, the appellant requested the subject's assessment be reduced to \$19,503.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$35,712. The subject's assessment reflects a market value of \$107,018 or \$106.59 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.

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 comparable sales located in the same subdivision as the subject property. Board of review comparable #2 reflects a December 2019 sale of the same property as the appellant's comparable #8, which also sold in May 2018. The comparables have sites that range in size from 3,920 to 9,147 square feet of land area and are improved with one-story dwellings of masonry or frame exterior construction that range in size from 800 to 1,232 square feet of living area. The homes were built from 1890 to 1992. Three of the comparables have basements, one with finished area and one comparable has a crawl space foundation. Three comparables each have central air conditioning and three comparables each have garages ranging in size from 352 to 624 square feet of building area. The comparables sold from May 2018 to December 2019 for prices ranging from \$119,900 to \$151,660 or from \$121.67 to \$149.88 per square feet of living area, land included. Based on this evidence, the board of review requested the subject's assessment be confirmed.

In rebuttal, counsel for the appellant submitted comments critiquing the board of review's comparables. The appellant argued that each of the board of review's comparables should be given little weight because they are dissimilar in size compared to the subject. The appellant also noted board of review comparable #4 is 80 years newer than the subject and has no basement. The appellant, through counsel, provided a grid with their suggested best comparables and asserted that these properties support a reduction in the subject's assessment.

Conclusion of Law

The appellant contends 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 on this record that a reduction in the subject's assessment is not warranted.

The record contains twelve comparables for the Board's consideration. While one property was common to both of the parties, the parties submitted two different sale dates for this common

² Appellant's attorney provided limited information regarding the features of the comparables. Appellant's grid analysis does not contain information regarding site size, basement finished area or exterior construction.

property. The Board gave less weight to the appellant's comparables due to lack of descriptive details, particularly site size which is pertinent in a market valuation argument. The Board gave less weight to the board of review's comparable #4 which is dissimilar in age and crawl space foundation when compared to the subject.

The Board finds the best evidence of market value to be board of review comparable sales #1, #2 and #3 which are similar to the subject in location, design, dwelling size and features. These comparables sold from May 2018 to December 2019 for prices ranging from \$119,900 to \$151,660 or from \$131.12 to \$149.88 per square foot of living area, including land. The subject's assessment reflects a market value of \$107,018 or \$106.59 per square foot of living area, including land, which falls below the range established by the best comparable sales in this record. After considering adjustments to the comparables for differences with the subject, the Board finds 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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