



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

APPELLANT: David Blair, DG Enterprises LLC - WJoliet
DOCKET NO.: 19-00618.001-R-1
PARCEL NO.: 30-07-09-417-020-0000

The parties of record before the Property Tax Appeal Board are David Blair, DG Enterprises LLC - WJoliet, 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: \$7,395
IMPR.: \$50,914
TOTAL: \$58,309

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 part two-story and a part one-story multi-family dwelling of frame exterior construction with 1,983 square feet of living area.¹ The dwelling was constructed in 1900. Features of the dwelling include three apartments, an unfinished basement and central air conditioning. The property has a 5,488 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 four comparable sales located from .13 of a mile to 1.46 miles from the subject property, none of which are located in the subject's neighborhood. The comparables are improved with part two-story and part one-story dwellings ranging in size from

¹ The Board finds the best description of the subject property is found in the subject's property record card provided by the board of review.

1,764 to 2,169 square feet of living area. The dwellings were built from 1895 to 1909. Each comparable has a basement. The appellant did not provide the exterior construction, basement finish if any or site sizes of the comparables. The comparables sold from January to August 2018 for prices ranging from \$37,275 to \$136,000 or from \$21.08 to \$75.40 per square foot of living area, land included. Based on this evidence, the appellant requested the subject's assessment be reduced to \$38,878 reflecting a market value of approximately \$116,646 or \$58.82 per square foot of living area including land, when using the statutory level of assessment of 33.33%.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$58,309. The subject's assessment reflects a market value of \$174,735 or \$88.12 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 response to the appeal, the board of review submitted a letter from the Joliet Township Assessor critiquing the appellant's comparables. The assessor asserted that none of the appellant's comparables are located in the same neighborhood as the subject and that appellant's comparables #1 and #2 are located on the East Side of Joliet and do not sell for the same values.

In support of its contention of the correct assessment, the board of review, through the township assessor, submitted property record cards and a grid analysis of the subject and four comparable sales. The comparables are located within the subject's subdivision and have sites that range in size from 5,227 to 10,454 square feet of land area. The comparables are improved with a 2-story dwelling, a part 1.5-story and a part 2-story dwelling and two, part 2-story and part 1-story dwellings of frame, masonry or frame and masonry exterior construction ranging in size from 1,512 to 1,584 square feet of living area. The dwellings were built from 1885 to 1937. Each comparable has an unfinished basement, three comparables each have central air conditioning and a garage ranging in size from 200 to 360 square feet of building area. Two comparables each have a fireplace. The comparables sold from April 2017 to April 2020 for prices ranging from \$130,000 to \$175,000 or from \$85.98 to \$115.74 per square foot of living area, land included. Also submitted by the board of review was a map depicting the location of the comparables submitted by both parties relative to the subject's location. Based on this evidence, the board of review requested no change in the subject's assessment.

In written rebuttal, counsel for the appellant critiqued the comparables submitted by the board of review. Counsel argued that board of review comparable #1 is 23% smaller than the subject; comparable #2 is a different style and has a large garage; comparable #3 sold in 2017 which is too remote in time to establish market value as of January 1, 2019, the property is a different style, is 37 years newer, is 20% smaller and has a garage; comparable #4 is 26 years newer, is 23% smaller and has a large garage. In a rebuttal grid analysis, counsel reiterated that the appellant's comparables #1 and #2 are the best comparable sales in the record and contended the subject's assessment should be reduced.

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 the appellant did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The record contains eight suggested comparable sales for the Board's consideration. The Board finds neither party submitted comparables that were truly similar to the subject due to significant differences in location, dwelling size, design, age, features and/or sale dates. Nonetheless, the Board gives less weight to comparables submitted by the appellant based on their dissimilar location from the subject. The Board gives reduced weight to the April 2017 sale of board of review comparable #3 as it occurred 20 months prior to the assessment date at issue and is less likely to be reflective of the subject's market value as of January 1, 2019.

The Board finds the best evidence of market value to be board of review comparables #1, #2 and #4. Despite that these comparables have smaller dwelling sizes and none have three apartments like the subject, these properties sold from April 2019 to April 2020 for prices ranging from \$130,000 to \$175,000 or from \$85.98 to \$115.74 per square foot of living area, including land. The subject's assessment reflects a market value of \$174,735 or \$88.12 per square foot of living area, land included, which is within the range established by the best comparable sales in the record both in terms of overall value and on a per square foot basis. After considering adjustments to the comparable sales for differences when compared to the subject, the Board finds no reduction in the subject's estimated market value as reflected by its assessment is 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: May 18, 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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