



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

APPELLANT: David Blair / DG Enterprises LLC - Joliet
DOCKET NO.: 19-00625.001-R-1
PARCEL NO.: 30-07-22-112-012-0000

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 **A Reduction** 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: \$5,746
IMPR.: \$25,254
TOTAL: \$31,000

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 1,356 square feet of living area. The dwelling was constructed in 1925. Features of the home include an unfinished basement and central air conditioning.¹ The property has a 10,454 square foot site and is located in Joliet, Joliet 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 16 equity comparables located in different neighborhood codes than the subject and within 0.97 of a mile from the subject property. The comparables are improved with one-story dwellings that range in size from 1,044 to 1,496 square feet of living area. The homes were built from 1915 to 1928 and

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.

each comparable has a basement.² The comparables have improvement assessments that range from \$13,436 to \$26,750 or from \$12.08 to \$19.77 per square foot of living area. Based on this evidence, the appellant requested the subject's assessment be reduced to \$16,383 or \$12.08 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 \$39,643. The subject property has an improvement assessment of \$33,897 or \$25.00 per square foot of living area.

In response to the appeal, the board of review submitted comments critiquing the appellant's comparables asserting that all of the comparables are located in inferior neighborhoods compared to the subject and therefore, should be given little or no weight.

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 equity comparables located in the subject's neighborhood code. The comparables are improved with one-story dwellings of frame exterior construction that range in size from 1,266 to 1,406 square feet of living area. The homes were built from 1924 to 1955. Three of the comparables have unfinished basements and one comparable has a concrete slab foundation. Each comparable has central air conditioning and a garage ranging in size from 320 to 576 square feet of building area. Comparable #1 also includes a 280 square foot carport. Comparable #2 includes two dwellings with the second dwelling having 676 square feet of living area, an unfinished basement and built in 1958. The comparables have improvement assessments that range from \$32,242 to \$35,482 or from \$25.24 to \$26.56 per square foot of living area. 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 are not included in the above grade living area (AGLA) and should not be considered in determining uniformity. The appellant, through counsel, then argued that board of review comparables with garages which have been "accounted for" by the board of review, should be adjusted downward to reflect the presence of garages. With this adjustment a reduction in the subject's assessment based on building price per square foot would be supported.

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

² Appellant's attorney provided limited information regarding the features of the comparables. Appellant's grid analysis does not contain information regarding exterior construction, foundation type, central air conditioning or fireplaces.

property. 86 Ill.Admin.Code §1910.65(b). The Board finds the appellant met this burden of proof and a reduction in the subject's assessment is warranted.

The parties submitted 20 comparables for the Board's consideration. The Board finds that neither of the parties' comparables are particularly similar to the subject. Nevertheless, the Board shall decide based on the weight of the evidence regardless of the quality of the evidence. The Board gave less weight to 12 of the appellant's comparables due to dissimilar dwelling sizes when compared to the subject. The Board gave less weight to board of review comparables #1, #3 and #4 which are dissimilar in age when compared to the subject. The Board also gave less weight to board of review comparable #2 which, based on information in the property record card, includes a second dwelling unit unlike the subject.

The Board finds the best evidence of assessment equity to be appellant's comparables #5, #11, #12 and #13 which are similar to the subject in age, design, dwelling size, no garage and are located within 0.67 of a mile from the subject property. These comparables had improvement assessments that ranged from \$23,384 to \$26,029 or from \$17.46 to \$19.03 per square foot of living area. The subject's improvement assessment of \$33,897 or \$25.00 per square foot of living area falls above 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 demonstrated with clear and convincing evidence that the subject's improvement was inequitably assessed and a reduction in the subject's 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: 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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