



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

APPELLANT: Nicole Kowalczyk
DOCKET NO.: 19-00626.001-R-1
PARCEL NO.: 30-07-15-116-016-0000

The parties of record before the Property Tax Appeal Board are Nicole Kowalczyk, 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: \$4,388
IMPR.: \$35,250
TOTAL: \$39,638

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 two-story, two-unit building of masonry exterior construction with 2,938 square feet of living area. The dwelling was constructed in 1922. Features of the home include an unfinished full basement and a 360 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 assessment inequity, with respect to the improvement assessment, as the basis of the appeal. In support of this argument the appellant submitted information on 14 equity comparables located both in and out of the subject's neighborhood code and within 0.95 of a mile from the subject property. The comparables are improved with two-story dwellings that range in size from 2,240 to 3,304 square feet of living area. The homes were built from 1902 to

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.

1924. Each comparable has a basement and a garage ranging in size from 216 to 3,116 square feet of building area.² The comparables have improvement assessments ranging from \$7,096 to \$37,269 or from \$2.45 to \$13.03 per square foot of living area. Based on this evidence, the appellant requested the subject's improvement assessment be reduced to \$7,197 or \$2.45 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 \$53,980. The subject property has an improvement assessment of \$49,592 or \$16.88 per square foot of living area.

In support of its contention of the correct assessment the board of review submitted information on four equity comparables located within the subject's neighborhood code. The comparables are improved with two-story dwellings of frame exterior construction, one of which is reported to be a two-unit building. The comparables range in size from 1,920 to 2,508 square feet of living area. The homes were built from 1900 to 2011. Three of the comparables each have a basement and one comparable has a crawl space foundation. Two comparables each have central air conditioning and three of the comparables have a garage ranging in size from 324 to 528 square feet of building area. The comparables have improvement assessments that range from \$34,324 to \$44,602 or from \$16.80 to \$17.88 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 should not be considered in determining uniformity as these features are not included in above grade living area (AGLA). The appellant's attorney inferred that the board of review should provide evidence of differences between the subject's neighborhood and the other neighborhoods which the appellant's comparables were drawn from. Counsel for the appellant critiqued the board of review's comparables #1 and #2 for design and age differences from the subject, comparable #3 for age differences and comparable #4 for dissimilar dwelling size when compared to the subject.

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 met this burden of proof and a reduction in the subject's assessment is warranted.

As an initial matter, the Board finds the appellant's counsel's argument that, the subject's amenities are not included in above grade living area and therefore, should not be considered in

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.

determining uniformity, to be without merit. The Board finds that “property” includes all improvements and their respective assessments and 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. (35 ILCS 200/1-130) (86 Ill.Admin.Code §1910.65(a)(1))

The parties submitted 18 comparables for the Board’s consideration. The Board gave less weight to ten of the appellant’s comparables due to differences with the subject in dwelling size and/or garage size. The Board gave less weight to the board of review comparables #1 and #4 which are dissimilar to the subject in dwelling size and to comparables #2 and #3 which are dissimilar in age when compared to the subject.

The Board finds the best evidence of assessment equity to be appellant's comparables #4, #5, #9 and #13 which are more similar to the subject in dwelling size and age. These comparables had improvement assessments that ranged from \$31,830 to \$37,269 or from \$9.75 to \$12.98 per square foot of living area. Most weight was given to the appellant’s comparables #9 and #13 which are located in the subject’s neighborhood code. The subject's improvement assessment of \$49,592 or \$16.88 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 did demonstrate 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: March 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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