



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

APPELLANT: David Blair / DG Enterprises LLC - WJoliet
DOCKET NO.: 19-00627.001-R-1
PARCEL NO.: 30-07-09-324-003-0000

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 **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: \$7,615
IMPR.: \$30,500
TOTAL: \$38,115

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 dwelling of frame exterior construction with 1,796 square feet of living area. The dwelling was constructed in 1903. Features of the home include a basement, central air conditioning, a fireplace and a 324 square foot garage.¹ The property has a 9,583 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 24 equity comparables located within 0.50 of a mile from the subject, four of which are located in the

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. The parties differ as to the subject's garage size. The Board finds the best evidence was found in the sketch of the subject's improvements located in the property record card of the subject submitted by the board of review.

subject's neighborhood code. The comparables are improved with two-story dwellings that range in size from 1,664 to 1,956 square feet of living area. The homes were built from 1893 to 1911. Each comparable has a basement and a garage ranging in size from 240 to 1,760 square feet of building area.² The comparables have improvement assessments ranging from \$20,049 to \$38,308 or from \$10.52 to \$20.41 per square foot of living area. Based on this evidence, the appellant requested the subject's improvement assessment be reduced to \$18,892 or \$10.52 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 \$50,400. The subject property has an improvement assessment of \$42,785 or \$23.82 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 in the subject's neighborhood code. The comparables are improved with two-story dwellings, two having three-units and one each having two-units and one-unit. The dwellings range in size from 1,496 to 2,312 square feet of living area. The homes were built from 1890 to 1926. Each comparable has a basement and a garage ranging in size from 240 to 1,200 square feet of building area. One comparable has central air conditioning and one comparable has a fireplace. The comparables have improvement assessments ranging from \$37,961 to \$58,078 or from \$24.10 to \$25.38 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, through counsel, asserted that the board of review's claim that some of the appellant's comparables are located in inferior neighborhoods, but provided no documentation to support the claim. Counsel for the appellant, critiqued the board of review comparables noting differences in dwelling size when compared to the subject and asserting that none of the board of review comparables were acceptable.

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.

² Appellant's attorney provided limited information regarding the features of the comparables. Appellant's grid analysis excluded information regarding the number of units, exterior construction, central air conditioning, fireplaces or finished basement.

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 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 28 comparables for the Board's consideration. The Board gave less weight to 14 of the appellant's comparables due to dissimilar garages when compared to the subject. The Board gave less weight to the board of review comparables which are dissimilar to the subject in dwelling size. Board of review's comparable #2 also has a dissimilar garage size when compared to the subject.

The Board finds the best evidence of assessment equity to be appellant's comparables #1, #2, #3, #4, #11, #12, #13, #15, #19 and #21 which are more similar to the subject in dwelling size, age and garage size. These comparables had improvement assessments that ranged from \$20,049 to \$33,897 or from \$10.52 to \$18.58 per square foot of living area. The subject's improvement assessment of \$42,785 or \$23.82 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: 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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