



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

APPELLANT: Marlene Polesel / PPMP Properties  
DOCKET NO.: 19-00628.001-R-1  
PARCEL NO.: 30-07-05-405-012-0000

The parties of record before the Property Tax Appeal Board are Marlene Polesel / PPMP Properties, 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:** \$7,467  
**IMPR.:** \$34,630  
**TOTAL:** \$42,097

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 frame exterior construction with 720 square feet of living area. The dwelling was constructed in 1930. Features of the home include a basement, central air conditioning and a 352 square foot garage.<sup>1</sup> The property has a 5,227 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 in the subject's neighborhood code. The comparables are improved with

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<sup>1</sup> 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 on the garage size of the subject property. The Board finds the best evidence of the subject's garage was found in the sketch of the subject improvements presented in the property record card which was submitted by the board of review.

one-story dwellings that range in size from 768 to 900 square feet of living area. The homes were built from 1920 to 1940. Each comparable has a basement and garage ranging in size from 360 to 1,456 square feet of building area.<sup>2</sup> The comparables have improvement assessments that range from \$27,217 to \$35,658 or from \$34.08 to \$39.92 per square foot of living area. Based on this evidence, the appellant requested the subject's assessment be reduced to \$24,540 or \$34.08 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 \$42,097. The subject property has an improvement assessment of \$34,630 or \$48.10 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 one-story dwellings of frame exterior construction that range in size from 720 to 912 square feet of living area. The homes were built from 1948 to 1982. Each comparable has a basement and a garage with 440 square feet of building area. Three comparables each have central air conditioning. The comparables have improvement assessments ranging from \$34,847 to \$43,937 or from \$47.91 to \$48.40 per square foot of living area.

The board of review included comments regarding the subject's Briargate subdivision depicting the neighborhood as a large subdivision which includes homes that are remodeled and homes in various states of disrepair. 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). Counsel critiqued the board of review's equity comparables noting they are between 18 and 52 years newer than the subject property. The appellant, through counsel, asserted that taking all of the appellant's comparables into consideration shows that 24 of 24, or 100% of these equity comparables support a reduction based on building price per square foot.

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

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<sup>2</sup> 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 and finished basements.

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 16 of the appellant's comparables due to dissimilar garage sizes when compared to the subject. The Board gave less weight to the board of review's comparables due to dissimilar ages when compared to the subject.

The Board finds the best evidence of assessment equity to be appellant's comparables #3, #4, #8, #13, #15, #16, #18 and #19 which are more similar to the subject in location, age, dwelling and garage size. These comparables had improvement assessments that ranged from \$29,997 to \$35,658 or from \$35.79 to \$39.62 per square foot of living area. The subject's improvement assessment of \$34,630 or \$48.10 per square foot of living area falls within the range of improvement assessments and above the range on a per square foot basis established by the best comparables in this record, which appears justified given the subject's smaller dwelling size relative to the best comparable sales in the record. Accepted real estate theory provides that, all things being equal, as the size of the property increases, the per unit value decreases. In contrast, as the size of a property decreases, the per unit value increases. After considering adjustments to the comparables for differences with the subject, the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject's improvement was inequitably assessed and 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.



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Chairman



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Member

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Member



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Member



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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



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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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