



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

APPELLANT: Marlene Polesel / PPMP Properties
DOCKET NO.: 19-00629.001-R-1
PARCEL NO.: 30-07-17-422-039-0000

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 **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: \$4,653
IMPR.: \$60,982
TOTAL: \$65,635

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 dwelling of frame exterior construction with 2,304 square feet of living area. The dwelling was constructed in 1916. Features of the home include an unfinished basement and an 864 square foot garage.¹ The property has a 6,098 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 eight equity comparables located outside of the subject's neighborhood code and within one mile of

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 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 submitted by the board of review.

the subject property. The comparables are improved with two-story dwellings that range in size from 2,088 to 2,408 square feet of living area. The homes were built from 1910 to 1926. Each comparable has a basement and a garage ranging in size from 288 to 1,584 square feet of building area.² The comparables have improvement assessments ranging from \$27,252 to \$39,752 or from \$12.52 to \$17.25 per square foot of living area. Based on this evidence, the appellant requested the subject's improvement assessment be reduced to \$28,851 or \$12.52 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 \$65,635. The subject property has an improvement assessment of \$60,982 or \$26.47 per square foot of living area.

In response to the appeal, the board of review critiqued the appellant's comparables arguing they should be given little or no weight due to their location in inferior neighborhoods.

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 of frame or masonry exterior construction that range in size from 2,104 to 2,646 square feet of living area. The homes were built from 1920 to 2016. Three comparables have an unfinished basement and one comparable has a crawl space foundation. Three of the comparables each have central air conditioning, one comparable has a fireplace and three comparables have garages with 440 or 624 square feet of building area. The comparables have improvement assessments ranging from \$55,181 to \$70,992 or from \$25.71 to \$29.57 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). Counsel critiqued the board of review's equity comparables indicating their comparables #2, #3 and #4 are not comparable due to dissimilar ages compared to the subject. The appellant, through counsel, asserted that taking all of their comparables and board of review comparable #1 into consideration shows that 9 of 9 or 100% of the appellant's acceptable 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

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

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.

As an initial matter, the Board finds the appellant's counsel's argument that, a property's unique 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 all improvements and their respective assessments 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.

The parties submitted 12 comparables for the Board's consideration. The Board finds that neither 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 seven of the appellant's comparables due to larger garage size when compared to the subject's garage and/or being located less proximate to the subject property than other comparables in the record. The Board gave less weight to the board of review comparables #1, #2 and #4 which differ from the subject in design and/or age.

The Board finds the best evidence of assessment equity to be appellant's comparable #8 and board of review comparable #3 which are somewhat similar to the subject in location, design, dwelling size and some features. These comparables had improvement assessments of \$39,752 and \$64,229 or \$17.25 and \$29.57 per square foot of living area. The subject's improvement assessment of \$60,982 or \$26.47 per square foot of living area is bracketed by the two best comparables in this record. After considering adjustments to the comparables for differences when compared to 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.



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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