



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

APPELLANT: Richard and Janet Trizna
DOCKET NO.: 20-06294.001-R-1
PARCEL NO.: 11-04-31-205-012-0000

The parties of record before the Property Tax Appeal Board are Richard and Janet Trizna, the appellants, 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: \$21,199
IMPR.: \$53,310
TOTAL: \$74,509

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellants 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 2020 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 1,526 square feet of living area. The dwelling was constructed in 1973. Features of the home include a partial basement, central air conditioning, and two garages, each with 720 square feet of building area.¹ The property is located in Crest Hill, Lockport Township, DuPage County.

The appellants contend assessment inequity with regard to the improvement assessment as the basis of the appeal. In support of this argument, the appellants submitted information on eight

¹ Additional details regarding the description of the subject property were obtained from a copy of the subject's property record card presented by the board of review which included a sketch and photographs showing the subject has two garages. Furthermore, the letter from the township assessor indicated there are two, 720 square foot garages on the subject property that were built in 1973 and 2016 which is supported by the subject's property record card submitted by the board of review.

equity comparables located within the same neighborhood and within 0.22 of a mile from the subject property. The comparables are improved with one-story dwellings ranging in size from 1,168 to 1,745 square feet of living area. The homes were built from 1964 to 1973. Each comparable has a partial or full basement and a garage ranging in size from 308 to 576 square feet of building area. Six comparables each have central air conditioning, and one comparable has a fireplace. The comparables have improvement assessments ranging from \$33,746 to \$48,037 or from \$25.76 to \$30.92 per square foot of living area. Based on this evidence the appellants requested a reduction in the subject's improvement assessment to \$45,755 or \$29.98 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 \$74,509. The subject property has an improvement assessment of \$53,310 or \$34.93 per square foot of living area.

In support of its contention of the correct assessment, the board of review submitted a letter from the Lockport Township Assessor that included a copy of a grid analysis containing the appellants' eight equity comparables and a copy of an email from the township assessor. In the email, the township assessor proffered a reduced total assessment of \$74,509 for the subject property, which the assessor asserted represented what the appellants had requested plus the \$7,650 assessed value for a new garage. A proposed stipulation was attached to the email. The appellants' attorney responded by email rejecting the township assessor's offer and provided a counter stipulated offer for a reduction in the subject's total assessment to \$68,388 contending the garage should not be included in the subject's AGLA (adjusted gross living area).

The board of review did not provide any other evidence to support the assessment of the subject property. Based on this evidence, the board of review requested confirmation of the subject's assessment.

In a rebuttal of the board of review's evidence, the appellants' attorney asserted that only the AGLA should be considered and other non-livable areas not in the AGLA, such as "basements, garages, outdoor amenities, detached structures ..." should be accounted for but not included in the total assessment until after uniformity has been determined. Additionally, the appellants' attorney argued the board of review did not submit any evidence to dispute the appellants' requested reduction, but the board of review had relied upon the appellants' comparables and the subject's larger garage, which the attorney argued is a detached structure that should not be added to the AGLA. Based on the evidence, the appellants' attorney contends all of the acceptable equity comparables support a reduction based on "building price/SF" and requested the Board find in favor of the requested reduction for the subject property.

Conclusion of Law

The appellants contend 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 appellants did not meet this burden of proof and no reduction in the subject's assessment is warranted.

As an initial matter, the Board finds the appellants' counsel's argument that, the subject's detached garages and/or other amenities are not included in AGLA; 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 Board finds the only evidence of assessment inequity are the eight equity comparables presented by the appellants. The Board gives less weight to the appellants' comparables #1, #3, #4, and #6 which are less similar to the subject in dwelling size than the other comparables in the record.

The Board finds the best evidence of assessment equity to be the appellants' remaining comparables. These comparables are relatively similar to the subject in location, dwelling size, age, and most features. These four comparables have improvement assessments ranging from \$39,750 to \$48,037 or from \$27.04 to \$30.92 per square foot of living area. The subject's improvement assessment of \$53,310 or \$34.93 per square foot of living area falls above the range established by the best comparables in the record. However, the subject's higher improvement assessment is supported given that the evidence in the record disclosed the subject has two detached garages, each of which are larger in size than the appellants' comparables that have only one smaller sized garage. Based on this record and after considering adjustments to the best comparables for differences from the subject, the Board finds the appellants did not demonstrate with clear and convincing evidence that the subject's improvement was inequitably assessed and a reduction in the subject's assessment commensurate with the appellants' request 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:

April 18, 2023



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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