



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

APPELLANT: Murphy Family Trust, Patricia Murphy
DOCKET NO.: 20-06334.001-R-1
PARCEL NO.: 30-07-09-112-012-0000

The parties of record before the Property Tax Appeal Board are Murphy Family Trust, Patricia Murphy, the appellant, by attorney 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: \$11,175
IMPR.: \$36,411
TOTAL: \$47,586

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 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 2-story multi-family dwelling with 1,796 square feet of living area. The dwelling was constructed in 1900. Features of the dwelling an unfinished basement and 2 dwelling units.¹ The property is located in Joliet, Joliet Township, Will County.

The appellant contends assessment inequity with respect to the improvement as the basis of the appeal. In support of this argument, the appellant submitted information on twelve equity comparables located within the same neighborhood as the subject property and within 0.29 of a mile from the subject. The appellant reported that the comparables are improved with 2-story multi-family dwellings ranging in size from 1,656 to 1,956 square feet of living area. The dwellings were built from 1895 to 1916. Each comparable has an unfinished basement and 2

¹ The subject's description as well as the complete descriptions of the appellant's comparables were gleaned from the evidence provided by both the appellant and the board of review.

dwelling units. Two comparables each have central air conditioning. Seven comparables each have a garage ranging in size from 360 to 720 square feet of building area. The comparables have improvement assessments that range from \$11,119 to \$40,700 or from \$6.25 to \$21.07 per square foot of living area. Based on this evidence, the appellant requested the subject's improvement assessment be reduced to \$36,411 or \$20.27 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 \$56,693. The subject property has an improvement assessment of \$45,518 or \$25.34 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 each located within the same neighborhood as the subject property and within 0.25 of a mile from the subject. The board of review reported that the comparables are improved with 2-story single family or multi-family dwellings ranging in size from 1,320 to 1,680 square feet of living area. The dwellings were built from 1898 to 1927. The comparables each have an unfinished basement. One comparable has 2 dwelling units. Two comparables each have central air conditioning. Three comparables each have a garage ranging in size from 400 to 528 square feet of building area. The comparables have improvement assessments that range from \$35,065 to \$41,514 or from \$24.71 to \$26.56 per square foot of living area. Based on this evidence, the board of review requested confirmation of the subject's assessment.

The board of review also provided a grid analysis of the appellant's comparables which provided additional information on their property characteristics and a map disclosing the locations of the parties' comparables in relation to the subject.

In the rebuttal of the board of review, the appellant attorney indicated that each of the board of review comparables was smaller in size and/or newer in age than the subject. The appellant's attorney also asserted that only the Above Ground Living Area (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 the total assessment until after uniformity has been determined and that "the Board" should not use one or two high comparables to "establish a range." The appellant's attorney concluded by pointing out that 14 of 16, or 88%, of the parties' comparables in the record supported a reduction.

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 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 record contains a total of eighteen suggested equity comparables for the Board's consideration. The Board gives less weight to the appellant's comparable #1 which appears to be an outlier with a considerably lower improvement assessment than the other comparables in the record. The Board also gives less weight to the appellant's comparables #2, #4 through #7, #9, #10, and #12, as well as the board of review comparables which have a fireplace, central air conditioning, and/or a garage that are not features of the subject. Furthermore, board of review comparable #1 is a smaller dwelling than the subject and board of review comparables #2, #3 and #4 are reported to be single family dwellings, unlike the subject which is a multi-family dwelling.

The Board finds the best evidence of assessment equity to be the appellant's comparables #3, #8, and #11 which are more similar to the subject in location, design, age, dwelling size, and features. These comparables have improvement assessments ranging from \$30,987 to \$39,066 or from \$18.71 to \$20.874 per square foot of living area. The subject's improvement assessment of \$45,518 or \$25.34 per square foot of living area falls above the range established by the best comparables in the record and is excessive. Based on this record and after considering adjustments to the best comparables for differences when compared to 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 commensurate with the appellant's request 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: November 22, 2022



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

State of Illinois
Property Tax Appeal Board
William G. Stratton Building, Room 402
401 South Spring Street
Springfield, IL 62706-4001

APPELLANT

Murphy Family Trust, Patricia Murphy, by attorney:
Jessica Hill-Magiera
Attorney at Law
790 Harvest Drive
Lake Zurich, IL 60047

COUNTY

Will County Board of Review
Will County Office Building
302 N. Chicago Street
Joliet, IL 60432