



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

APPELLANT: Aaron Mikottis AMD Property Group  
DOCKET NO.: 20-06335.001-R-1  
PARCEL NO.: 30-07-04-419-049-0000

The parties of record before the Property Tax Appeal Board are Aaron Mikottis AMD Property Group, 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:** \$4,472  
**IMPR.:** \$47,520  
**TOTAL:** \$51,992

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 of vinyl siding exterior construction with 2,376 square feet of gross living area. The dwelling was constructed in 1912. Features of the home include 2 dwelling units, a full basement, and a 480 square foot garage.<sup>1</sup> 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 eight suggested equity comparables located in the same neighborhood as the subject property and within 0.52 of a mile from the subject. The comparables are improved with 2-story multi-family dwellings that range in size from 2,164 to 2,448 square feet of living area. The dwellings were built from 1895 to 1926. The

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<sup>1</sup> The best descriptions of the subject property and the appellant's comparables were found in the board of review evidence.

appellant reported that each comparable has a full basement and a garage ranging in size from 240 to 945 square feet of building area, and the appellant's comparable #7 has central air conditioning. The comparables have improvement assessments that range from \$27,073 to \$44,034 or from \$12.05 to \$18.35 per square foot of living area. Based on this evidence, the appellant requested the subject's improvement assessment be reduced to \$38,495 or \$16.20 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 \$54,286. The subject property has an improvement assessment of \$49,814 or \$20.97 per square foot of living area.

In support of its contention of the correct assessment the board of review submitted information on five suggested equity comparables located in the same neighborhood as the subject property and within 0.28 of a mile from the subject. The comparables are improved with 2-story multi-family buildings ranging in size from 1,200 to 2,524 square feet of living area. The dwellings were built from 1895 to 1914. The board of review reported that each comparable has 2 dwelling units; four comparables each have a basement; one comparable, board of review comparable #5, has central air conditioning; and three comparables each have a garage ranging in size from 180 to 1,190 square feet of building area. The comparables have improvement assessments ranging from \$28,390 to \$53,223 or from \$19.10 to \$23.66 per square foot of living area. Based on this evidence, the board of review requested confirmation of the subject's assessment.

In written rebuttal to the board of review's evidence, the appellant's attorney argued that only the subject's above grade living area should be considered and that basements, garages, and other "non-livable area" should be given no weight in determining uniformity.

### **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 parties submitted thirteen suggested comparables for the Board's consideration. The Board has given less weight to board of review comparables #1, #2, #4, and #5 which differ from the subject in dwelling size and/or lack a basement and/or a garage which are features of the subject.

The Board finds the best evidence of assessment equity to be the appellant's comparables as well as board of review comparable #3 which are relatively similar to the subject in location, design, age, dwelling size, and some features. These comparables have improvement assessments that range from \$27,073 to \$53,223 or from \$12.05 to \$21.09 per square foot of living area. The subject's improvement assessment of \$49,814 or \$20.97 per square foot of living area falls within the range established by the best comparables in the record. However, 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 slight reduction in the subject's assessment is warranted.

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: December 20, 2022



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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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