



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

APPELLANT: DG Enterprises LLC- WJoliet (David Blair)
DOCKET NO.: 20-06336.001-R-1
PARCEL NO.: 30-07-16-109-002-0000

The parties of record before the Property Tax Appeal Board are DG Enterprises LLC- WJoliet (David Blair), 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: \$9,199
IMPR.: \$38,194
TOTAL: \$47,393

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 1.5-story dwelling of vinyl siding exterior construction with 1,464 square feet of living area. The dwelling was constructed in 1900. Features of the home include a basement, central air conditioning, and a garage with 216 square feet of building area. 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 assessment neighborhood and within 0.44 of a mile from the subject. The comparables are improved with 1.5-story dwellings ranging in size from 1,320 to 1,560 square feet of living area. The dwellings were built from 1900 to 1917. Two comparables each have central air conditioning. Each comparable has a basement and a garage ranging in size from 216 to 896 square feet of building area. The comparables have

improvement assessments ranging from \$25,559 to \$31,091 or from \$17.62 to \$21.59 per square foot of living area. Based on this evidence, the appellant requested the subject's improvement assessment be reduced to \$28,637 or \$19.56 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 \$47,393. The subject property has an improvement assessment of \$38,194 or \$26.09 per square foot of living area.

In support of its contention of the correct assessment, the board of review through the township assessor submitted information on three equity comparables, excluding the subject property that is listed as comparable #2 in the grid analysis. The comparables are located within the same assessment neighborhood and within 0.38 of a mile from the subject property and are improved with 1.5-story dwellings of vinyl siding or frame exterior construction ranging in size from 1,266 to 1,470 square feet of living area. The dwellings were built from 1884 to 1910. Each comparable has a basement. One comparable has central air conditioning, one comparable has a fireplace, and two comparables have a garage with 352 or 672 square feet of building area. The comparables have improvement assessments ranging from \$32,406 to \$38,291 or from \$25.60 to \$27.42 per square foot of living area.

In response to the appellant's evidence, the board of review submitted a memorandum with supplemental information from the Joliet Township Assessor's Office. The township assessor reported the homes within the subdivision don't have the same price per square foot due to differences in features including the size of their living space, basements, garages, decks, different building materials, etc. Based on the evidence, the board of review requested confirmation of the subject's assessment.

In written rebuttal, the appellant's counsel argued all of the fifteen comparables provided by the parties support a reduction based on "building price/SF." Based on the evidence, counsel contends the subject property is overassessed and requested the Board find in favor of the appellant requested assessment 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 did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The parties provided fifteen suggested equity comparables to support their respective positions before the Property Tax Appeal Board. The Board gives less weight to the board of review comparables #1 and #4 which differ from the subject in dwelling size.

The Board finds the best evidence of assessment equity to be the appellant's comparables and the board of review comparable #3. These comparables are relatively similar to the subject in location, dwelling size, age, and some features, except eleven of these comparables lack central air conditioning which is a feature of the subject property. These comparables have improvement assessments ranging from \$25,559 to \$38,291 or from \$17.62 to \$26.05 per square foot of living area. The subject's improvement assessment of \$38,194 or \$26.09 per square foot of living area falls within the range established by the best comparables in the record on an overall improvement assessment basis but above the range on a per-square-foot basis. The subject's slightly higher per square foot assessment is supported after considering adjustment to the comparables for differences from the subject. Based on this record, 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 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:

May 16, 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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