



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

APPELLANT: Aaron Mikottis AMD Property Group  
DOCKET NO.: 20-06337.001-R-1  
PARCEL NO.: 30-07-04-419-050-0000

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 **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:** \$5,513  
**IMPR.:** \$45,155  
**TOTAL:** \$50,668

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 two dwellings located on one parcel.<sup>1</sup> Dwelling #1 is a two-story home built in 1918 with 2,292 square feet of living area. Dwelling #2 is a two-story home built in 1912 with 1,702 square feet of living area. Each dwelling has an unfinished basement. The property has an approximately 6,310 square foot site and is located in Joliet, Joliet Township, Will County.

The appellant contends assessment inequity. The appellant analyzed the subject as a two-story dwelling built in 1912 and containing 1,936 square feet of living area with a full basement, but

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<sup>1</sup> The parties differ regarding the subject's property description. The Board finds the best evidence of the subject's property characteristics is found in the board of review' evidence, which included the subject's property record card. The property record card depicts the subject property consisting of two separate dwellings that includes a schematic diagram, measurements and descriptions of each dwelling, which was not refuted in rebuttal by the appellant.

utilized the combined assessments of the two dwellings in their analysis of their inequity claim to support a reduction in the subject's assessment. In support of this argument, the appellant submitted information on eight equity comparables located within 0.37 of a mile from the subject property. The properties are improved with two-story dwellings ranging in size from 1,820 to 2,092 square feet of living area. The dwellings were built from 1902 to 1920. Each comparable has a basement. Three comparables each have central air conditioning, and five comparables each have a garage ranging in size from 324 to 1,190 square feet of building area. The comparables have improvement assessments ranging from \$15,613 to \$39,363 or from \$8.06 to \$19.18 per square foot of living area. Based on this evidence, the appellant requested a reduction in the subject's improvement assessment to \$35,656 or \$18.42 per square foot of living area based on a dwelling size of 1,936 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 \$50,668. The two dwellings have a combined improvement assessment of \$45,155 or \$11.31 per square foot of living area based on a combined 3,994 combined living area of living area.

In support of its contention of the correct assessment, the board of review submitted information from the township assessor that included a letter, a grid analysis of the appellant's comparables and a separate grid analysis with three assessor comparables #1 through #3 that are the same as the appellant's comparables #4, #7 and #8, respectively. The three common comparables are located within 0.17 of a mile from the subject property. The properties are improved with two-story dwellings ranging in size from 1,868 to 2,052 square feet of living area. Each comparable has a basement. Two comparables each have central air conditioning and either a 324 or a 1,190 square foot garage. The three common comparables have improvement assessments ranging from \$35,287 to \$39,363 or from \$18.30 to \$19.18 per square foot of living area. In the letter, the township assessor asserted the subject has two dwellings located on one parcel and sold in April of 2018 for \$204,000.

The board of review's analysis provided the separate property characteristics and size of each dwelling but utilized the combined dwelling size and per square foot improvement assessment of the two dwellings in their inequity claim to support an increase in the subject's assessment. Based on this evidence, the board of review requested the subject's combined improvement assessment for both dwellings be increased to \$63,904 or \$16.00 per square foot of combined living area.

### **Conclusion of Law**

The appellant 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 change in the subject's assessment is not warranted, nor does the record support an increase in the subject's assessment as requested by the board of review.

The record contains a total of eight equity comparables, including the parties' three common comparables, for the Board's consideration. The Board finds the appellant failed to disclose that the subject parcel contains two individual dwelling and analyzed one improvement that is not reflective of either dwelling situated on the parcel. Moreover, the appellant's analysis utilized the combined improvement assessment associated with one improvement to request a reduction in the subject's improvement assessment. Conversely, the board of review's analysis utilized the combined dwelling size and per square foot assessment of the two improvements to request an increase in the subject's improvement assessment. Thus, the Board finds neither parties' evidence to be sufficient to warrant a change in the subject's assessment because neither individually analyzed the two dwellings on the subject parcel nor provided comparable properties with two dwellings on a single parcel for analysis. It is necessary to have both the property descriptions and assessment information about each improvement in order for the Property Tax Appeal Board to conduct a meaningful comparative analysis of the comparables in relation to the subject property. Therefore, the Board finds the parties' analyses that utilized the combined improvement assessment of both dwellings in comparison to demonstrate a lack of uniformity in comparison to single improvement properties to be deceptive, improper and resulted in a flawed assessment conclusion. Based on this record, the Board finds neither party established by clear and convincing evidence the subject was inequitably assessed.

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: July 18, 2023



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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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