



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

APPELLANT: David Blair, DG Enterprises LLC  
DOCKET NO.: 20-06341.001-R-1  
PARCEL NO.: 21-14-13-211-005-0000

The parties of record before the Property Tax Appeal Board are David Blair, DG Enterprises LLC, 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:** \$5,662  
**IMPR.:** \$8,617  
**TOTAL:** \$14,279

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-story dwelling of masonry exterior construction with 1,140 square feet of living area. The dwelling was constructed in 1975. Features of the home include a crawl-space foundation and a detached 528 square foot garage. The property has a 7,548 square foot site and is located in University Park, Monee Township, Lake County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on six comparable sales that are located from .03 to .47 of a mile from the subject. The appellant failed to disclose the comparables' site sizes. The comparables are improved with 1-story dwellings ranging in size from 1,028 to 1,272 square feet of living area. The dwellings were built in 1970 or 1975. The comparables have slab foundations, and a garage ranging in size from 286 to 462 square feet of building area. Four comparables have central air conditioning. The comparables sold from April 2019 to August 2020 for prices

ranging from \$15,000 to \$61,000 or from \$11.80 to \$59.34 per square foot of living area, including land. The appellant's appeal revealed that the subject property is an owner-occupied residence.

Based on this evidence the appellant requested a reduction in the subject's assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$29,061. The subject's assessment reflects a market value of \$87,087 or \$76.39 per square foot of living area, land included, when using the 2020 three-year average median level of assessment for Will County of 33.37% as determined by the Illinois Department of Revenue. The first year of the General Assessment Cycle for the subject property was 2019 and an equalization factor of 1.0545 was applied to the subject for the 2020 tax year.

In support of its contention of the correct assessment the board of review submitted information on four comparable sales that are located within the same neighborhood code as the subject. The comparables have sites ranging in size from 7,051 to 9,174 square feet of land area that are improved with 1-story dwellings of frame or masonry exterior construction ranging in size from 1,109 to 1,600 square feet of living area. The dwellings were built in 1970 or 1975. Three comparables have basements and one comparable has a slab foundation. Each comparable has central air conditioning, one comparable has a fireplace and three comparables have a garage ranging in size from 227 to 528 square feet of building area. The comparables sold from February 2018 to September 2019 for prices ranging from \$77,000 to \$157,000 or from \$61.85 to \$123.53 per square foot of living area, including land.

Based on this evidence the board of review requested confirmation of the subject's assessment.

The appellant submitted rebuttal critiquing the board of review's submission and argued the appellant's comparables are the best comparables. These best comparables support a request to lower the subject's market value to \$42,842 or \$37.58 per square foot of living area, including land, based on the best comparables' median sale prices.

### **Conclusion of Law**

The appellant contends the market value of the subject property is not accurately reflected in its assessed valuation. When market value is the basis of the appeal the value of the property must be proved by a preponderance of the evidence. 86 Ill.Admin.Code §1910.63(e). Proof of market value may consist of an appraisal of the subject property, a recent sale, comparable sales or construction costs. 86 Ill.Admin.Code §1910.65(c). The Board finds the appellant met this burden of proof and a reduction in the subject's assessment is warranted.

The parties submitted a total of 10 comparable sales for the Board's consideration. The Board gives less weight to the board of review's comparables. Three of the comparables have dissimilar basement foundations, one has a considerably larger dwelling, and two have sale dates occurring greater than 20 months prior to the January 1, 2020 assessment date at issue. The Board finds the appellant's comparables are similar to the subject in location, style, age, size and

most features. However, each has an inferior slab foundation, when compared to the subject's crawl-space foundation, and each has a smaller garage. Nevertheless, the best comparables sold from April 2019 to August 2020 for prices ranging from \$15,000 to \$61,000 or from \$11.80 to \$59.34 per square foot of living area, including land. The subject's assessment reflects a market value of \$87,087 or \$76.39 per square foot of living area, including land, which falls above the range established by the best comparables in the record. After considering adjustments to the best comparables for differences when compared to the subject, such as their inferior slab foundation and smaller garage, the Board finds the subject's estimated market value as reflected by its assessment is excessive. Based on this evidence the Board finds a 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.



\_\_\_\_\_  
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

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

APPELLANT

David Blair, DG Enterprises LLC, 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