



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

APPELLANT: DG Enterprises LLC (David Blair)  
DOCKET NO.: 20-06388.001-R-1  
PARCEL NO.: 23-15-06-204-023-0000

The parties of record before the Property Tax Appeal Board are DG Enterprises LLC (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:** \$7,799  
**IMPR.:** \$29,242  
**TOTAL:** \$37,041

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 one-story dwelling of brick and frame exterior construction with 1,387 square feet of living area.<sup>1</sup> The dwelling was constructed in 1953. Features of the home include central air conditioning, a fireplace and a 491 square foot garage. The property has an 11,502 square foot site and is located in Steger, Crete 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 comparable properties located within 0.21 of a mile from the subject. The comparables are improved with one-story dwellings ranging in size from 1,032 to 1,146 square feet of living area. The dwellings

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<sup>1</sup> The parties differ regarding the subject's dwelling size, garage size and other features. The Board finds the best description of the subject property is found in the evidence provided by the board of review with a copy of the property record card.

were built from 1953 to 1956. One comparable has a fireplace, and two comparables each have central air conditioning. Each comparable has a garage ranging in size from 308 to 650 square feet of building area. The comparables have improvement assessments ranging from \$14,226 to \$24,935 or from \$12.65 to \$22.88 per square foot of living area. Based on this evidence, the appellant requested the subject's improvement assessment be reduced to \$23,834 or \$17.18 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 \$37,041. The subject property has an improvement assessment of \$29,242 or \$21.08 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 four equity comparables located within 0.40 of a mile from the subject property. The comparables are improved with one-story dwellings of frame exterior construction ranging in size from 1,300 to 1,390 square feet of living area. The dwellings were built from 1953 to 1959. One comparable has a fireplace. Three comparables each have central air conditioning and a garage ranging in size from 293 to 588 square feet of building area. The comparables have improvement assessments ranging from \$27,089 to \$29,646 or from \$20.41 to \$22.80 per square foot of living area.

In a memorandum to the Property Tax Appeal Board, the board of review reported the subject is a one-story home with 1,367 square feet of living area, a fireplace, an enclosed porch and other amenities as provided in the subject's property record card. Based on the evidence, the board of review requested confirmation of the subject's assessment.

In rebuttal, appellant's counsel contends their comparables are similar to the subject in location, age, and style and that 10 of the parties' 12 equity comparables support a reduction in the subject's improvement assessment on a per square foot basis. Based on the evidence, counsel contends the subject property is overassessed and requested the Board find in favor of the appellants 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 twelve suggested equity comparables to support their respective positions before the Property Tax Appeal Board. The Board gives less weight to the appellant's comparables which differ from the subject in dwelling size and/or lack of central air conditioning. The Board also gives less weight to the board of review comparable #4 which lacks central air conditioning and a garage, unlike the subject.

The Board finds the best evidence of assessment equity to be the board of review comparables #1 through #3. These comparables are similar to the subject in location, dwelling size, age, and most features. These three comparables have improvement assessments ranging from \$28,813 to \$29,646 or from \$20.73 to \$22.80 per square foot of living area. The subject's improvement assessment of \$29,242 or \$21.08 per square foot of living area falls within the range established by the best comparables in the record. Based on this record and after considering adjustments to the best comparables for differences from the subject, 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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APPELLANT

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