



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

APPELLANT: Donna A. Baker  
DOCKET NO.: 20-06390.001-R-1  
PARCEL NO.: 23-15-03-313-035-0000

The parties of record before the Property Tax Appeal Board are Donna A. Baker, 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:** \$37,123  
**IMPR.:** \$63,482  
**TOTAL:** \$100,605

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 brick exterior construction<sup>1</sup> with 1,800 square feet of living area.<sup>2</sup> The dwelling was constructed in 1968. Features of the home include a basement with finished area, central air conditioning, two fireplaces, a 662 square foot garage, and an inground swimming pool. The property has a 61,556.4 square foot site and is located in Crete, Crete Township, DuPage County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on four comparable sales. The comparables are located from

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<sup>1</sup> Additional details regarding the subject property not reported by the appellant are found in the board of review's evidence.

<sup>2</sup> The parties differ regarding the subject's dwelling size. The Board finds the best evidence of the subject's dwelling size is found in the subject's property record card presented by the board of review, which was not refuted by the appellant in written rebuttal.

0.62 to 0.78 of a mile from the subject and within the same neighborhood as the subject. The comparables are improved with 1-story homes. Three of the comparables range in size from 1,340 to 1,964 square feet of living area and each have a basement. The dwellings were built from 1966 to 1977. Each home has central air conditioning, a fireplace, and a garage ranging in size from 399 to 518 square feet of building area. The comparables sold from January 2019 to November 2020 for prices ranging from \$162,000 to \$252,000 or from \$88.38 to \$141.89 per square foot of living area, including land.

Based on this evidence the appellant requested a reduction in the subject's assessment to \$69,565 which would reflect a market value of \$208,716 or \$115.95 per square foot of living area, including land, at the statutory level of assessment of 33.33%.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$107,044. The subject's assessment reflects a market value of \$320,779 or \$178.21 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.

In support of its contention of the correct assessment the board of review submitted information on three comparable sales. The comparables are located from 0.90 of a mile to 1.60 miles from the subject and within the same neighborhood as the subject. The parcels range in size from 16,754 to 42,545 square feet of land area and are improved with 1-story homes of frame or brick and frame exterior construction ranging in size from 1,292 to 1,731 square feet of living area. The dwellings were built from 1929 to 1959. One home has a basement and each home features central air conditioning. Two comparables each have a garage with either 718 or 734 square feet of building area. The comparables sold from February to April 2019 for prices ranging from \$125,000 to \$173,000 or from \$73.42 to \$120.98 per square foot of living area, including land.

The board of review submitted a memorandum stating that the subject has finished basement area, an inground swimming pool, and other amenities the comparables lack. The board of review listed both parties' comparables, stating the total amount of adjustments for each property to make it more similar to the subject.

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

In written rebuttal, the appellant argued the board of review's comparables are not similar to the subject in dwelling size and/or age.

### **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/did not meet* this burden of proof and a reduction in the subject's assessment *is/is not* warranted.

The record contains a total of seven comparable sales for the Board's consideration. The Board gives less weight to the appellant's comparables for which no lot size information was reported, preventing a meaningful comparative analysis of these properties with the subject. The Board gives less weight to the board of review's comparable #2, due to significant differences from the subject in age and garage amenity.

The Board finds the best evidence of market value to be the appellant's comparable #3 and the board of review's comparables #1 and #3, which have varying degrees of similarity to the subject but have substantially smaller lot sizes, are much smaller homes, lack a basement and/or finished basement area, and lack an inground swimming pool, suggesting upward adjustments to these comparables are needed to make them more similar to the subject. These most similar comparables sold in February and March 2019 for prices ranging from \$127,960 to \$173,000 or from \$73.42 to \$120.98 per square foot of living area, including land, respectively. The subject's assessment reflects a market value of \$320,779 or \$178.21 per square foot of living area, including land, which is above the range established by the best comparable sales in this record and appears to be justified given the subject's substantially larger lot size, much larger dwelling size, finished basement area, and inground swimming pool. Based on this evidence and after considering appropriate adjustments to the best comparables for differences when compared to the subject, the Board finds 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.



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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: August 23, 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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