



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

APPELLANT: David Blair / DG Enterprises LLC-Joliet
DOCKET NO.: 20-06805.001-R-1
PARCEL NO.: 30-07-22-112-012-0000

The parties of record before the Property Tax Appeal Board are David Blair / DG Enterprises LLC-Joliet, 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: \$6,183
IMPR.: \$20,558
TOTAL: \$26,741

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellant timely filed the appeal from a 2019 final administrative decision of the Property Tax Appeal Board pursuant to section 16-185 of the Property Tax Code (35 ILCS 200/16-185) 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 construction¹ with 1,356 square feet of living area. The dwelling was constructed in 1925. Features of the home include a basement and central air conditioning. The property has an approximately 10,540 square foot site and is located in Joliet, Joliet Township, Will County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on three comparable sales located within 0.69 of a mile from the subject. The parcels range in size from 4,000 to 9,490 square feet of land area² and are improved

¹ Additional details regarding the subject property not reported by the appellant are found in the subject's property record card presented by the board of review.

² Additional details regarding the comparables not reported by the appellant are found in their property record cards presented by the board of review.

with 1-story homes of brick or frame exterior construction ranging in size from 1,200 to 1,520 square feet of living area. The dwellings were built from 1890 to 1962. Each home has a basement, one home has central air conditioning, and two homes have a 396 or a 672 square foot garage. The comparables sold from May 2019 to May 2020 for prices ranging from \$71,000 to \$85,000 or from \$55.92 to \$63.41 per square foot of living area, including land.

The appellant also disclosed that the subject property is not an owner-occupied residence and was the subject matter of an appeal before the Board the prior year under Docket Number 19-00625.001-R-1. In that appeal, the Board issued a decision lowering the assessment of the subject property to \$31,000 based on the evidence submitted by the parties.

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 \$42,656. The subject's assessment reflects a market value of \$127,827 or \$94.27 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, together with a grid analysis of the appellant's comparables, property record cards for both parties' comparables, and a map depicting the locations of the parties' comparables in relation to the subject. The board of review's comparables are located within 0.36 of a mile from the subject. The parcels range in size from 9,000 to 14,484 square feet of land area and are improved with 1-story homes of brick or frame exterior construction ranging in size from 1,014 to 1,316 square feet of living area. The dwellings were built in 1946 or 1956. Two homes each have a basement and one home has a concrete slab foundation. One home has central air conditioning. Each home has a garage ranging in size from 288 to 1,225 square feet of building area. The comparables sold from October 2019 to December 2020 for prices ranging from \$110,000 to \$165,000 or from \$104.07 to \$125.38 per square foot of living area, including land.

The board of review submitted a letter from the township assessor's office contending that the appellant's comparables #2 and #3 are not located in the same neighborhood as the subject and/or are dissimilar to the subject in exterior construction.

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, foundation type, and/or garage amenity.

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 record contains a total of six comparable sales for the Board's consideration. The Board gives less weight to the board of review's comparables, due to significant differences from the subject in dwelling size and/or foundation type.

The Board finds the best evidence of market value to be the appellant's comparables, which are more similar to the subject in dwelling size, location, and foundation type, but have varying degrees of similarity to the subject in site size, age, and features. These most similar comparables sold for prices ranging from \$71,000 to \$85,000 or from \$55.92 to \$63.41 per square foot of living area, including land. The subject's assessment reflects a market value of \$127,827 or \$94.27 per square foot of living area, including land, which is above the range established by the best comparable sales in this record. Based on this evidence and after considering appropriate adjustments to the best comparables for differences from the subject, the Board finds a reduction in the subject's assessment commensurate with the appellant's request is 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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