



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

APPELLANT: Todd Maher
DOCKET NO.: 21-06147.001-R-1
PARCEL NO.: 12-02-32-211-012-0000

The parties of record before the Property Tax Appeal Board are Todd Maher, 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: \$21,498
IMPR.: \$80,207
TOTAL: \$101,705

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 2021 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 is improved with a two-story dwelling of frame construction with 2,140 square feet of living area. The dwelling was built in 2005. Features of the home include an unfinished full basement, central air conditioning, one fireplace and a two-car garage with 430 square feet of building area. The property is in Romeoville, DuPage Township, Will County.

The appellant contends assessment inequity with respect to the improvement assessment as the basis of the appeal. In support of this argument the appellant submitted information on eight equity comparables improved with two-story dwellings that range in size from 2,000 to 2,263 square feet of living area. The homes were built in 2000 or 2001. Five comparables have full basements, two comparables have a partial basement and partial crawl space foundation, and one comparable has a basement with an integral garage. The comparables have garages ranging in size from 433 to 478 square feet of building area. These properties are located within the same assessment neighborhood as the subject property. Their improvement assessments range from

\$64,768 to \$69,648 or from \$29.78 to \$34.38 per square foot of living area. The appellant requested the subject's improvement assessment be reduced to \$66,314.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$101,705. The subject property has an improvement assessment of \$80,207 or \$37.48 per square foot of living area.

In rebuttal the board of review contends the appellant did not submit copies of the property record cards for the comparables as support documentation. The board of review further asserted the appellant's analysis did not include some amenities that are used for comparison in valuing properties. The board further contends that the appellant's comparables are composed of tract-built homes with 3 or 4 less plumbing fixtures than the subject property and none of the comparables have a fireplace. The board of review also stated that tract-built homes are valued less than custom built homes because of quality and design.

In support of its contention of the correct assessment the board of review submitted information on four equity comparables improved with two-story or part two-story and part one-story dwellings of frame or frame and face brick construction that range in size from 2,063 to 2,234 square feet of living area. The board of review described the subject as a custom-built home. Comparables #1 through #3 are described as custom built or modified custom built homes while comparable #4 is a tract-built home. The homes were built from 1999 to 2004. Each comparable has a full basement with comparable #3 having finished area and comparable #4 being described as a look out basement with finished area. Each comparable has central air conditioning, three comparables each have one fireplace, and each comparable has a two-car or a three-car garage. The board of review also described the subject as having 12-bathroom fixtures and the comparables as having from 9 to 12-bathroom fixtures. The comparables are in the same assessment neighborhood as the subject property. Their improvement assessments range from \$80,967 to \$87,374 or from \$37.33 to \$39.85 per square foot of living area. To document the descriptions the board of review submitted aerial photographs depicting the subject and the comparables as well as copies of the property record cards for both the subject property and for each comparable property it utilized. The board of review requested no change in the assessment.

In rebuttal the appellant's counsel contends board of review comparables #1, #2 and #3 are not comparable to the subject due to each property having a three-car garage (comparable #2 has a two-car garage) and comparable #1 is a different style, however, the aerial photographs submitted by the board of review depict the homes as being the same style with the primary difference being in the number of garage bays. The appellant asserted that comparable #4 is an acceptable equity comparable.

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 Board gives less weight to the appellant's comparables due to the lack of descriptive data for the comparables such as whether the comparables have fireplaces, central air condition or the number of bathrooms, which aids the Property Tax Appeal Board in determining the similarity of the purported comparables to the subject property. In this appeal the board of review asserted that each of the appellant's comparables lacked a fireplace, a feature of the subject property, and each had less bathroom fixtures than the subject property which suggests each property would require an upward adjustment to make them more equivalent to the subject property. The Board finds the best evidence of assessment equity to be the board of review comparables, which had more complete descriptions than those provided by the appellant. These homes have relatively similar features as the subject property and three were described as custom-built or modified custom-built homes, similar to the subject property. These comparables have improvement assessments that range from \$80,967 to \$87,374 or from \$37.33 to \$39.85 per square foot of living area. The subject's improvement assessment of \$80,207 or \$37.48 per square foot of living area falls below the overall range but within the range on a per square foot of living area basis as established by the best comparables in this record. Based on this record the Board finds the appellant 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: November 21, 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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