



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

APPELLANT: Diane C. Parro
DOCKET NO.: 21-06148.001-R-1
PARCEL NO.: 12-02-01-108-012-0000

The parties of record before the Property Tax Appeal Board are Diane C. Parro, 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: \$14,570
IMPR.: \$102,948
TOTAL: \$117,518

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 containing 2,474 square feet of living area. The dwelling was built in 1989. Features of the home include a full unfinished basement, central air conditioning, one fireplace and a two-car garage with 385 square feet of building area. Other features included an inground swimming pool, an enclosed frame porch and a shed. The property is in Bolingbrook, 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 sixteen equity comparables improved with two-story dwellings that range in size from 2,384 to 2,478 square feet of living area. The homes were built from 1989 to 1993. Each comparable has a full basement, three comparables each have one fireplace, fifteen comparables have central air conditioning, and the comparables have garages ranging in size from 385 to 405 square feet of building area. These properties are located within the same assessment neighborhood as the

subject property. Their improvement assessments range from \$66,403 to \$93,633 or from \$27.47 to \$38.29 per square foot of living area. The appellant requested the subject's improvement assessment be reduced to \$90,037.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$117,518. The subject property has an improvement assessment of \$102,948 or \$41.61 per square foot of living area.

In rebuttal the board of review contends the appellant's analysis is missing many characteristics for the subject property such as an inground swimming, a 330 square foot enclosed frame porch, a large patio and large shed while the comparables do not have these improvements other than a patio/deck/shed. The board of review also contends the appellant did not submit property record cards for support documentation and did not include many amenities in the analysis that are used for comparison.

In support of its contention of the correct assessment the board of review submitted information on four equity comparables with comparables #2, #3 and #4 being the same properties as appellant's comparables #3, #4 and #6, respectively. These comparables are improved with two-story homes of frame or face brick and frame exterior construction that contain either 2,474 or 2,650 square feet of living area. The homes were built in 1990 or 1991. Each comparable has central air conditioning, one fireplace and a two-car garage. Comparable #1 also has an inground swimming pool, a gazebo, a shed, a patio and a concrete basketball patio. Comparable #2 has a patio; comparable #3 has a storage shed and a deck; and comparable #4 has a deck. These properties have improvement assessments ranging from \$85,870 to \$102,941 or from \$34.71 to \$38.85 per square foot of living area. The board of review explained that comparable #1 is located next door to the subject with similar amenities as the subject, however, the subject's enclosed frame porch has more value than the comparable's gazebo. The board further stated that comparables #2 through #4 are the same model as the subject but do not have the additional improvements the subject has. As documentation the board of review submitted aerial photographs of the subject and its comparables as well as copies of the property record cards for the comparables. The board of review requested no change to the assessment.

The appellant's counsel argued in rebuttal that when determining uniformity, only the building value, the Above Ground Living Area ("AGLA") is considered, and no property should be assessed higher than any other similar property within the same geographical area. Because basements, garages, outdoor amenities, detached structures or any other non-livable areas are not included in the AGLA, all should be given no weight in determining uniformity. Basements, garages, outdoor amenities, detached structures or any other non-livable areas should only be accounted for and included in the total assessment after uniformity has been determined. She further argued that the board of review equity comparables support a reduction to the subject's assessment.

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 record contains seventeen comparables submitted by the parties with three comparables being common to the parties. The comparables are improved with homes similar to the subject dwelling in size and age. Additionally, the comparables are similar to the subject in location. However, the Board finds, except for board of review comparable #1, the comparables are inferior to the subject property in features such that none have an inground swimming pool, a 330 square foot enclosed frame porch, a large patio and a detached shed, features of the subject property. Additionally, one of the appellant's comparables is described as not having central air conditioning and thirteen of the comparables are described as having no fireplace. Each of the comparables would require upward adjustments to make them more equivalent to the subject property. The subject's higher improvement assessment relative to these comparables is justified considering the subject's superior improvements relative to these properties. The comparable most similar to the subject is board of review comparable #1, which has an improvement assessment of \$102,941 or \$38.85 per square foot of living area. The subject has an improvement assessment of \$102,948 or \$41.61 per square foot of living area. After considering the differences between these two properties in dwelling size and the fact the subject property has an enclosed frame porch the comparable does not have, the Board finds the subject's improvement assessment is equitable. 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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