



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

APPELLANT: Keith Gentile
DOCKET NO.: 21-06149.001-R-1
PARCEL NO.: 12-02-33-400-029-0000

The parties of record before the Property Tax Appeal Board are Keith Gentile, 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: \$15,876
IMPR.: \$48,690
TOTAL: \$64,566

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 consists of a one-story dwelling of frame exterior construction with 1,289 square feet of living area. The dwelling was constructed in 1959. Features of the home include a slab foundation and a 572 square foot detached garage that has an attached 2-story, 414 square foot addition.¹ The property is located in Romeoville, DuPage 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 equity comparables located within 0.22 of a mile from the subject property. The appellant reported the comparables are improved with one-story dwellings with each one containing 1,289 square feet of living area. The homes were built in either 1959 or 1960. Each comparable has a concrete

¹ The Board finds the best description of the subject property was presented by the board of review which included a property record card, a sketch of the improvements and aerial photographs.

slab foundation and a garage ranging in size from 440 to 640 square feet of building area.² The comparables have improvement assessments ranging from \$42,155 to \$44,289 or from \$32.70 to \$34.36 per square foot of living area. Based on this evidence, the appellant requested the subject's improvement assessment be reduced to \$43,620 or \$33.84 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 \$64,566. The subject has an improvement assessment of \$48,690 or \$37.77 per square foot of living area.

The board of review submitted a supplemental response from the county that critiqued the appellant's evidence and provided additional descriptive information of the subject property that included a property record card and aerial photographs. In their response, the board of review explained the subject is part of an older neighborhood with different models of tract-built homes. The subject had varying improvements made throughout the years that were depicted in the photographs submitted. In addition, the board of review asserted that the appellant excluded the subject's description of the 2-story, 414 square foot addition to the detached garage and an open frame porch that the county maintained had not yet been valued.

In further support of its contention of the correct assessment, the board of review submitted information on four equity comparables and a property record card for each of the comparables. The comparables are located within 0.57 of a mile from the subject property. The board of review reported the comparables are improved with one-story dwellings of frame or frame and stone front exterior construction ranging in size from 1,064 to 1,446 square feet of living area. The homes were built in either 1959 or 1992. The comparables each have a concrete slab foundation and a garage ranging in size from 291 to 1,288 square feet of building area.³ Comparable #2 also has an additional 528 square foot garage. The comparables have improvement assessments ranging from \$45,413 to \$54,830 or from \$35.04 to \$44.26 per square foot of living area. Based on this evidence, the board of review requested confirmation of the subject's assessment.

In written rebuttal, the appellant's attorney argued that only the subject's above grade living area should be considered and the features including the basements, garages, outdoor amenities, detached structures or any other "non-livable area" not included in the above ground living area (AGLA) should be given no weight in determining uniformity. In addition, the appellant further contends the each of the comparables presented by the board of review is a "different model" which varies from the subject in size, age and/or garage size. Based on the evidence, counsel requested the Board find in favor of the appellant.

Conclusion of Law

The appellant 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

² In the grid analyses, the appellant did not report their comparables' exterior construction, central air conditioning, number of fireplaces, and/or other improvements.

³ In the grid analysis, the board of review provided "n/a" for central air conditioning of each comparable.

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.

As an initial matter, the Board finds the appellant's counsel's argument that basements, garages, outdoor amenities, detached structures or other "non-livable area" not included in AGLA should not be considered in determining uniformity to be without merit. The Board finds that all improvements and their respective assessments are to be considered in order to determine the degree of comparability and possible adjustments needed to the properties to make them more equivalent to the subject property.

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 board of review comparable #1 due to the difference in age when compared to the subject dwelling.

The Board finds the best evidence of assessment equity to be appellant's comparables as well as the board of review comparables #2, #3 and #4, all of which have dwellings that are overall similar to the subject in location, dwelling size, age, and foundation, but have varying degrees of similarity in garage sizes. However, none of these best comparables has a two-story addition to its garage like the subject, suggesting upward adjustments are needed to make these properties more equivalent to the subject. The comparables have improvement assessments ranging from \$42,155 to \$54,830 or from \$32.70 to \$39.57 per square foot of living area. The subject's improvement assessment of \$48,690 or \$37.77 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 comparables for differences from the subject, particularly given the additional improvements present on the subject property that are not found in the comparables, 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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