



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

APPELLANT: Keith Arnold
DOCKET NO.: 21-06150.001-R-1
PARCEL NO.: 12-02-28-413-012-0000

The parties of record before the Property Tax Appeal Board are Keith Arnold, 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: \$30,925
IMPR.: \$82,596
TOTAL: \$113,521

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 two-story dwelling of brick face and frame exterior construction with 2,483 square feet of living area. The dwelling was constructed in 2007. Features of the home include a full basement, central air conditioning, a fireplace and a three-car garage containing 640 square feet of building area. The property has an 11,589 square foot site and is located in Romeoville, DuPage Township, Will County.

The appellant contends assessment inequity concerning the improvement as the basis of the appeal. In support of this argument, the appellant submitted information on eight equity comparables located within 0.24 of a mile from the subject property. The appellant reported the comparables are improved with two-story dwellings with each one containing 2,483 square feet of living area. The homes were built from 2007 to 2012. Seven of the comparables have a full basement and one has both a basement and crawl-space foundation. Each dwelling has central air conditioning and a 440 square foot garage. Two of the comparables each have a fireplace.

The comparables have improvement assessments ranging from \$74,675 to \$76,398 or from \$30.07 to \$30.77 per square foot of living area. Based on this evidence, the appellant requested the subject's improvement assessment be reduced to \$76,059 or \$30.63 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 \$113,521. The subject has an improvement assessment of \$82,596 or \$33.26 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 an aerial photograph. In their response, the board of review explained the subject has a three-car garage whereas each comparable presented by the appellant has a two-car garage. Furthermore, the subject has a fireplace which is only an amenity of two of the appellant's comparables and appellant's comparable #6 has only a partial basement as compared to the subject's full basement.

In further support of its contention of the correct assessment, the board of review submitted information on three equity comparables and a property record card for each of the comparables. The comparables are located within 0.13 of a mile from the subject property. The board of review reported the comparables are improved with two-story dwellings of brick/stone/frame or brick face/frame exterior construction with each home containing 2,483 square feet of living area. The homes were built from 2007 to 2011. Each comparable has a full basement, central air conditioning, a fireplace and a three-car garage containing 640 square feet of building area. The comparables have improvement assessments ranging from \$82,219 to \$83,098 or from \$33.11 to \$33.47 per square foot of living area. Based on this evidence, the board of review requested confirmation of 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 parties submitted a total of eleven equity comparables to support their respective positions before the Property Tax Appeal Board. The Board has given reduced weight to the appellant's comparables as each features a smaller garage than the subject's garage indicating that those comparables are likely to have a lesser assessment than the subject.

The Board finds the best evidence of assessment equity to be the board of review comparables which are nearly identical to the subject in all respects except for variances in age. These comparables have improvement assessments of \$82,219 to \$83,098 or from \$33.11 to \$33.47 per

square foot of living area. The subject's improvement assessment of \$82,596 or \$33.26 per square foot of living area falls within the range established by the best comparables in this record. Based on this record and after considering appropriate adjustments for age and any other amenities, 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

State of Illinois
Property Tax Appeal Board
William G. Stratton Building, Room 402
401 South Spring Street
Springfield, IL 62706-4001

APPELLANT

Keith Arnold, by attorney:
Jessica Hill-Magiera
Attorney at Law
790 Harvest Drive
Lake Zurich, IL 60047

COUNTY

Will County Board of Review
Will County Office Building
302 N. Chicago Street
Joliet, IL 60432