



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

APPELLANT: Paul & Cheryl Nicoski
DOCKET NO.: 21-06153.001-R-1
PARCEL NO.: 06-03-02-404-081-0000

The parties of record before the Property Tax Appeal Board are Paul & Cheryl Nicoski, the appellants, 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: \$25,089
IMPR.: \$108,300
TOTAL: \$133,389

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellants 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 3,154 square feet of living area. The dwelling was built in 2001. Features of the home include an unfinished full basement, central air conditioning, one fireplace, 2.5 bathrooms, and an attached garage with 650 square feet of building area. The subject property also has an inground swimming pool. The property is in Plainfield, Plainfield Township, Will County.

The appellants contend assessment inequity with respect to the improvement assessment as the basis of the appeal. In support of this argument the appellants submitted information on eight equity comparables improved with two-story dwellings that range in size from 2,848 to 3,244 square feet of living area. The homes were built from 2000 to 2002. Each comparable has a basement, six comparables each have one or three fireplaces, each property has central air conditioning, and the comparables have garages ranging in size from 560 to 650 square feet of

building area. These properties are located within the same assessment neighborhood as the subject property. Their improvement assessments range from \$89,202 to \$101,696 or from \$31.32 to \$31.44 per square foot of living area. The appellants requested the subject's improvement assessment be reduced to \$98,887.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$133,389. The subject property has an improvement assessment of \$108,300 or \$34.34 per square foot of living area.

In rebuttal the board of review asserted the subject's improvement assessment is higher than the appellants' comparables because the subject property is being assessed for an inground swimming pool which none of the appellants' comparables have.

In support of its contention of the correct assessment the board of review submitted information on three equity comparables located in the same assessment neighborhood as the subject property. The comparables are improved with two-story dwellings of frame construction that range in size from 2,624 to 2,890 square feet of living area. Comparables #2 and #3 are described as being the same model as the subject dwelling. The homes were built in 2000 or 2001. Each comparable has a full basement, central air conditioning, one fireplace, a garage with either 440 or 504 square feet of building area, and an inground swimming pool. The comparables have improvement assessments ranging from \$88,239 to \$99,451 or from \$33.63 to \$36.81 per square foot of living area. The board of review explained there are four properties in the subject's neighborhood with inground swimming pools, the subject property and the three comparables it utilized. The board of review further stated the subject has a higher improvement assessment than the comparables because it has a three-car garage while each comparable has a two-car garage. To document the appeal the board of review submitted aerial photographs of the subject property and its comparables as well as copies of the property record cards for each property.

In rebuttal, the appellants' counsel asserted the properties submitted by the board of review are not comparable due to each having a two-car garage and comparables #1 and #3 being 14% and 16% smaller than the subject dwelling, respectively.

Conclusion of Law

The appellants contend 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 appellants did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The Board finds the best evidence of assessment equity to be the comparables submitted by the board of review. Unlike the appellants' comparables, each of the board of review comparables has an inground swimming pool like the subject property. The board of review comparables are

improved with homes smaller than the subject dwelling and each was inferior to the subject in garage size. These comparables have improvement assessments that ranged from \$88,239 to \$99,451 or from \$33.63 to \$36.81 per square foot of living area. The subject's improvement assessment of \$108,300 or \$34.34 per square foot of living area falls above 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. The subject's overall higher improvement assessment is justified based on the property's larger dwelling size and larger garage in relation to the comparables. Less weight is given the appellants' comparables as none of these properties has an inground swimming pool. Based on this record the Board finds the appellants 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

Paul & Cheryl Nicoski, 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