



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

APPELLANT: Pedro & Ivy Rubiales
DOCKET NO.: 21-06162.001-R-1
PARCEL NO.: 11-04-07-309-016-0000

The parties of record before the Property Tax Appeal Board are Pedro & Ivy Rubiales, 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 **A Reduction** 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: \$23,203
IMPR.: \$61,350
TOTAL: \$84,553

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 and brick construction containing 2,045 square feet of living area. The dwelling was built in 2001. Features of the home include a full basement, central air conditioning, 2.5 bathrooms, and an attached two-car garage with 440 square feet of building area. The property is in Romeoville, Lockport Township, Will County.

The appellants contend assessment inequity with respect to the improvement as the basis of the appeal. In support of this argument the appellants submitted information on fourteen equity comparables improved with two-story dwellings that range in size from 1,947 to 2,072 square feet of living area. The homes were built from 2000 to 2002. Each comparable has an unfinished basement, central air conditioning, 2.5 bathrooms, and a garage with either 400 or 420 square feet of building area. Four comparables each have one fireplace. These properties are

located from .15 to .40 miles from the subject and are within the same neighborhood as the subject property. These properties have improvement assessments ranging from \$46,854 to \$58,507 or from \$22.61 to \$28.57 per square foot of living area. The appellants requested the subject's improvement assessment be reduced to \$58,420.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$91,185. The subject property has an improvement assessment of \$67,982 or \$33.24 per square foot of living area.

In rebuttal the board of review submitted a statement from the Lockport Township Assessor explaining the subject dwelling is a Weston model located in the Wesglen subdivision and that the appellants' comparables are a different model than the subject dwelling.

In support of its contention of the correct assessment the board of review submitted information on four equity comparables improved with Weston model two-story dwellings of frame construction that range in size from 1,844 to 2,085 square feet of living area. The homes were built in 1999 or 2001. Each comparable has a full basement, central air conditioning, 2.5 bathrooms, and an attached garage ranging in size from 420 to 550 square feet of building area. Three of the comparables each have one fireplace. The comparables are located within the same subdivision as the subject property. Their improvement assessments range from \$60,441 to \$69,242 or from \$32.01 to \$34.12 per square foot of living area. To document the appeal the board of review submitted copies of the property record cards for the subject property and its comparables. The board of review requested no change be made to the assessment.

In rebuttal the appellants' counsel contends board of review properties #1 and #4 are not comparable because they are 7% and 9% smaller than the subject dwelling, respectively. She further indicated that board of review comparables #2 and #3 were acceptable.

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 met this burden of proof and a reduction in the subject's assessment is warranted.

The parties submitted information on eighteen comparables to support their respective positions. The comparables are similar to the subject in location and improved with homes similar to the subject in style and age. The Board gives less weight to board of review comparables #1 and #4 due to differences from the subject dwelling in size. Board of review comparables #2 and #3 are improved with homes that are the same model as the subject, however, each comparable has a fireplace, unlike the subject property, and a larger basement than the subject property. Additionally, board of review comparable #2 has a larger garage than the subject property. Therefore, the Board finds each of these comparables would require a downward adjustment to

make them more equivalent to the subject property and the subject's improvement assessment should be below each of these comparables. The comparables provided by the appellants are similar to the subject in dwelling size and features with the exception that four comparables each have one fireplace suggesting that downward adjustments to these four properties would be appropriate to make them more equivalent to the subject property. The appellants' comparables have improvement assessments that range from \$46,854 to \$58,507 or from \$22.61 to \$28.57 per square foot of living area. Eleven of the comparables have an improvement assessment of \$28.57 per square foot of living area. The subject's improvement assessment of \$67,982 or \$33.24 per square foot of living area falls above the range established by the appellants' comparables. Based on this record, after giving most consideration to the appellants' comparables and board of review comparables #2 and #3, the Board finds the appellants demonstrated with clear and convincing evidence that the subject's improvement was inequitably assessed and a reduction in the subject's assessment is 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

Pedro & Ivy Rubiales, 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