



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

APPELLANT: DG Enterprises LLC-Joliet2/David Blair
DOCKET NO.: 21-06166.001-R-1
PARCEL NO.: 30-07-13-111-023-0000

The parties of record before the Property Tax Appeal Board are DG Enterprises LLC-Joliet2/David Blair, 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: \$5,149
IMPR.: \$24,216
TOTAL: \$29,365

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 one-story dwelling of frame construction containing 876 square feet of living area. The home was built in 1925. Features of the home include an unfinished basement, and central air conditioning. The property has a 4,792 square foot site and is in Joliet, Joliet Township, Will County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on three comparable sales improved with one-story dwellings that range in size from 792 to 864 square feet of living area. The homes were built from 1915 to 1927. Each comparable has a basement. The comparables are located from .36 to 1.18 miles from the subject property and in the same subdivision as the subject property. The sales occurred from March 2020 to June 2021 for prices ranging from \$50,000 to \$74,000 or from

\$61.27 to \$93.43 per square foot of living area, including land. The appellant requested the subject's total assessment be reduced to \$20,614.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$29,365. The subject's assessment reflects a market value of \$88,077 or \$100.54 per square foot of living area, land included, when using the 2021 three-year average median level of assessment for Will County of 33.34% as determined by the Illinois Department of Revenue.

In support of its contention of the correct assessment the board of review submitted information on six comparable sales improved with one-story dwellings that range in size from 720 to 1,066 square feet of living area. The homes were built from 1928 to 1958. Five comparables have basements, two comparables have central air conditioning, and four comparables have a garage ranging in size from 240 to 576 square feet of building area. The comparables have sites ranging in size from 4,792 to 11,326 square feet of land area and are located from .12 to .33 of a mile from the subject property and in the same subdivision as the subject property. The sales occurred from July 2018 to September 2020 for prices ranging from \$82,000 to \$135,000 or from \$103.54 to \$187.50 per square foot of living area, including land. The board of review requested no change be made to the assessment.

The appellant's counsel argued the properties submitted by the board of review were not comparable due to such factors as differences in size, the presence of a garage, newer age, and/or date of sale not being proximate in time to the assessment date at issue.

Conclusion of Law

The appellant contends the market value of the subject property is not accurately reflected in its assessed valuation. When market value is the basis of the appeal the value of the property must be proved by a preponderance of the evidence. 86 Ill.Admin.Code §1910.63(e). Proof of market value may consist of an appraisal of the subject property, a recent sale, comparable sales or construction costs. 86 Ill.Admin.Code §1910.65(c). 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 information on nine comparable sales submitted by the parties to support their respective positions. The comparables are similar to the subject in location and are improved with dwellings similar to the subject in style. The Board finds the best comparable sales in the record to be the comparables provided by the appellant and board of review comparable sales #1 and #4 with the following caveats. None of the comparables provided by the appellant have central air conditioning as does the subject property, suggesting each of the appellant's comparables would require an upward adjustment to make them more equivalent to the subject property. Board of review comparables #1 and #4 sold proximate in time to the assessment date but each has a garage, a feature the subject property does not have, suggesting each would require a downward adjustment for this additional feature. However, board of review comparable #1 has no basement and no central air conditioning, features of the subject dwelling, suggesting this comparable would require upward adjustments to make the property more equivalent to the subject. These five comparables sold in 2020 and 2021 for prices ranging from \$50,000 to \$135,000 or from \$61.27 to \$187.50 per square foot of living area, land

included. The Board finds this a relatively larger range; however, the price spread should narrow given the suggested adjustments to make these properties more equivalent to the subject property. The subject's assessment reflects a market value of \$88,077 or \$100.54 per square foot of living area, including land, which is within the range established by the best comparable sales in this record.

The Board further finds that board of review comparables #2, #3, #5 and #6 have prices on a per square foot of living area basis above the market value reflected by the subject's assessment, however, less weight is given these sales as the transactions did not occur as proximate in time to the assessment date as the best comparables found herein.

In conclusion, based on this evidence the Board the assessment of the subject property as established by the board of review is correct 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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