



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

APPELLANT: DG Enterprises LLC- WJoliet/David Blair
DOCKET NO.: 21-06167.001-R-1
PARCEL NO.: 30-07-16-109-002-0000

The parties of record before the Property Tax Appeal Board are DG Enterprises LLC- WJoliet/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: \$9,687
IMPR.: \$40,218
TOTAL: \$49,905

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 1.5-story dwelling with a vinyl siding exterior that contains 1,464 square feet of living area. The dwelling was built in 1900. Features of the property include an unfinished basement, central air conditioning, and a detached garage with 216 square feet of building area. The property has a 6,098 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 1.5-story dwellings that range in size from 1,376 to 1,620 square feet of living area. The homes were built from 1913 to 1924. Each comparable has a basement, two comparables have central air conditioning, and two comparables have garages with either 180 or 572 square feet of building area. These properties are located within .60 miles of the subject and are in the same neighborhood as the

subject property. The comparables sold from January 2020 to April 2021 for prices ranging from \$66,000 to \$135,000 or from \$47.97 to \$85.23 per square foot of living area, including land. The appellant requested the subject's total assessment be reduced to \$36,747.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$49,905. The subject's assessment reflects a market value of \$149,685 or \$102.24 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 five comparable sales improved with 1.5-story dwellings that range in size from 1,296 to 1,704 square feet of living area. The homes were built from 1906 to 1955. Each comparable has an unfinished basement and central air conditioning. One comparable has a fireplace and three comparables have garages ranging in size from 360 to 760 square feet of building area. These properties have sites ranging in size from 5,227 to 17,860 square feet of land area and are located within .37 miles of the subject and are in the same neighborhood as the subject property. The comparables sold from June 2018 to May 2021 for prices ranging from \$158,000 to \$200,000 or from \$104.50 to \$123.30 per square foot of living area, including land. The board of review requested no change to the assessment.

In rebuttal appellant's counsel argued board of review comparable sales #1, #2, #3 and #4 were not comparable due to the lack of a garage, date of sale, newer age, and/or larger dwelling size. Counsel contends board of review comparable #5 was acceptable but has a larger garage than the subject.

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 parties submitted information on eight suggested comparable sales to support their respective positions. The Board gives less weight to appellant's comparable sale #1 as the price of this property is an outlier which is significantly below the price of the remaining sales in this record. The Board gives less weight to board of review comparable sales #2 and #3 as these two properties sold in April 2019 and June 2018, respectively, less proximate in time to the assessment date than the remaining comparables. The Board finds the best evidence of market value to be appellant's comparable sales #2 and #3 as well as board of review comparable sales #1, #4 and #5. Appellant's comparable #1 lacks central air conditioning, a feature of the subject property, suggesting an upward adjustment to this comparable would be appropriate. Board of review comparable #1 lacks a garage, unlike the subject property, suggesting an upward adjustment to this comparable would be appropriate. Appellant's comparable #3 as well as board of review comparables #4 and #5 each has a larger garage than the subject property,

suggesting downward adjustments to these comparables would be appropriate to make them more equivalent to the subject property. These most relevant comparables sold for prices ranging from \$122,000 to \$200,000 or from \$75.31 to \$123.30 per square foot of living area, including land. The subject's assessment reflects a market value of \$149,685 or \$102.24 per square foot of living area, including land, which is within the range established by the best comparable sales in this record. Based on this evidence the Board finds 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

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

APPELLANT

David Blair, DG Enterprises LLC- WJoliet, 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