



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

APPELLANT: DG Enterprises LLC – Wjoliet/David Blair
DOCKET NO.: 21-06168.001-R-1
PARCEL NO.: 30-07-09-417-020-0000

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: \$8,379
IMPR.: \$44,618
TOTAL: \$52,997

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 two-story multi-family building with vinyl siding that contains 1,983 square feet of living area. The dwelling was built in 1900. Features of the building include three dwelling units, an unfinished basement, central air conditioning and three full bathrooms. The property is in Joliet, Joliet Township, Will County.

The appellant contends assessment inequity with respect to the improvement as the basis of the appeal. In support of this argument the appellant submitted information on eight equity comparables improved with two-story multi-family buildings that range in size from 1,908 to 2,168 square feet of living area. The comparables were built from 1890 to 1910. The comparables have from 2 to 4 dwelling units and unfinished basements. One comparable has central air conditioning. Four comparables have two half bathrooms, one comparable has two bathrooms, two comparables have two and one-half bathrooms and one comparable has three

bathrooms. These properties are located within the same neighborhood as the subject property. Their improvement assessments range from \$33,509 to \$39,979 or from \$15.46 to \$19.55 per square foot of living area. The appellant requested the subject's improvement assessment be reduced to \$36,585.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$52,997. The subject property has an improvement assessment of \$44,618 or \$22.50 per square foot of living area.

In rebuttal the board of review provide a statement from the Joliet Township Assessor asserting that only one of the appellant's comparables has central air conditioning. Additionally, the board of review submitted a grid analysis of the appellant's comparables and copies of the property record cards for the appellant's comparables. The analysis and property record cards disclosed appellant's comparable #8 has 2,202 square feet of living area and an improvement assessment of \$17.55 per square foot of living area, which differs from the appellant's reported size for the comparable of 1,976 square feet of living area and an improvement assessment of \$19.55 per square foot of living area.

In support of its contention of the correct assessment the board of review submitted information on six equity comparables improved with two-story multi-family buildings that range in size from 1,744 to 1,825 square feet of living area. The comparables were built from 1880 to 1922. The comparables have 2 or 3 dwelling units and unfinished basements. Three comparables have central air conditioning. One comparable has two half bathrooms, three comparables have one full bathroom, one comparable has one full bathroom and two half bathrooms, and one comparable has two full bathrooms. Five comparables have garages ranging in size from 240 to 720 square feet of building area. These properties are located within the same neighborhood as the subject property. Their improvement assessments range from \$33,986 to \$41,190 or from \$19.49 to \$22.63 per square foot of living area. The board of review submitted copies of the property record cards for the comparables to document the appeal. The board of review requested no change to the subject's assessment.

In rebuttal the appellant's counsel argued that considering both the appellant's comparables and the comparables provided by the board of review, 13 of 14, or 93% of the equity comparables support a reduction in the subject's assessment on a per square foot basis.

Conclusion of Law

The appellant 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 information on fourteen equity comparables to support their respective positions. The comparables are improved with multi-family buildings with varying degrees of similarity to the subject property. The Board gives less weight to board of review comparables #2 through #6 as each property has a garage, a feature the subject does not have, which makes it more difficult to make a comparative analysis to adjust for this feature. Of the appellant's comparables, seven of the comparables have no central air conditioning, a feature of the subject property, suggesting these properties would require upward adjustments to make them more equivalent to the subject property. Additionally, each of the appellant's comparables has fewer bathrooms than the subject property, again suggesting upward adjustments would be appropriate to make them more equivalent to the subject property. The appellant's comparables have improvement assessments that range from \$33,509 to \$39,979 or from \$15.46 to \$19.55 per square foot of living area, accepting the size for appellant's comparable #8 as reported on the appellant's grid analysis. The Board finds, based on the suggested adjustments, the subject property should have an improvement assessment above the range established by the appellant's comparables. Board of review comparable #1 has the same number of units as the subject property, is slightly smaller than the subject dwelling in living area and has central air conditioning as does the subject building. However, this comparable is reported to have one full bathroom while the subject has three full bathrooms, suggesting the comparable would require an upward adjustment for this characteristic. The best comparable provided by the board of review has an improvement assessment of \$41,190 or \$22.63 per square foot of living area. The subject's improvement assessment of \$44,618 or \$22.50 per square foot of living area falls above the overall improvement assessment but below the assessment on a per square foot of living area basis established by the best comparable provided by the board of review. The subject's overall higher improvement assessment in relation to this comparable is supported due to differences in the dwelling size. Based on this record, after considering the suggested positive adjustments to make the comparables more equivalent to the subject dwelling, 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

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