



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

APPELLANT: David Blair, DG Enterprises LLC - Joliet  
DOCKET NO.: 21-06169.001-R-1  
PARCEL NO.: 30-07-10-209-016-0000

The parties of record before the Property Tax Appeal Board are David Blair, DG Enterprises LLC - Joliet, 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:** \$5,272  
**IMPR.:** \$35,190  
**TOTAL:** \$40,462

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 consists of a one-story two-unit dwelling of masonry exterior construction with 916 square feet of living area.<sup>1</sup> The dwelling was constructed in 1912. Features of the home include a full finished basement and a 503 square foot garage. The property has a 5,662 square foot site and is located in Joliet, Joliet Township, Will County.

The appellant contends assessment inequity concerning the improvement as the basis of the appeal. In support of this argument, the appellant submitted information on sixteen equity comparables located in the same assessment neighborhood code as the subject property and within .37 of a mile from the subject. The comparables consist of one-story dwellings built from

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<sup>1</sup> The parties disagree on the size of the subject dwelling. The Property Tax Appeal Board finds the best evidence of dwelling size was presented by the board of review as part of the property record card which contained a sketch and calculation.

1902 to 1920. The homes range in size from 920 to 1,104 square feet of living area. Each dwelling has a full basement and a garage ranging in size from 180 to 660 square feet of building area. Three of the homes feature central air conditioning. The comparables have improvement assessments ranging from \$21,887 to \$28,202 or from \$22.49 to \$25.83 per square foot of living area.

Based on this evidence, the appellant requested a reduction in the subject's improvement assessment to \$25,169 or \$27.48 per square foot of living area, when utilizing the subject's dwelling size of 916 square feet.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$40,462. The subject property has an improvement assessment of \$35,190 or \$38.42 per square foot of living area.

In response to the appeal, the board of review submitted a memorandum from the township assessor noting that the subject dwelling is a multi-family home.

In support of its contention of the correct assessment, the board of review through the township assessor's office submitted information on six equity comparables located in the same assessment neighborhood code as the subject property and within .44 of a mile from the subject. The comparables consist of one-story dwellings built from 1890 to 1919. The homes range in size from 769 to 1,036 square feet of living area. Each dwelling has a full or partial basement. Two of the homes feature central air conditioning and four comparables each have a garage ranging in size from 360 to 720 square feet of building area. The comparables have improvement assessments ranging from \$27,404 to \$39,360 or from \$30.86 to \$40.83 per square foot of living area.

Based on this evidence, the board of review requested confirmation of the subject's assessment.

In written rebuttal, the appellant criticized board of review comparables #1 through #5 as either being significantly older than the subject and/or smaller than the subject dwelling, although the appellant did not dispute the data depicted in the subject's property record card indicating that the subject contains 916 square feet of living area, 88 square feet smaller than the size reported by the appellant.

### **Conclusion of Law**

The taxpayer 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 a total of twenty-two equity comparables to support their respective positions before the Property Tax Appeal Board. The Board has given reduced weight to appellant's comparables #1, #3, #4, #6, #7, #10, #11, #12, #14, #15 and #16 and board of review comparable #6 due to differences in dwelling size when compared to the subject. The Board has also given reduced weight to board of review comparables #1 and #5 due to differences in age when compared to the subject.

The Board finds the best evidence of assessment equity to be appellant's comparables #2, #5, #8, #9 and #13 along with board of review comparables #2, #3 and #4 which are similar to the subject in location, dwelling size, age and some features. These comparables have improvement assessments that range from \$21,887 to \$39,360 or from \$22.99 to \$40.83 per square foot of living area. The subject's improvement assessment of \$35,190 or \$38.42 per square foot of living area falls within the range established by the best comparables in this record. Based on this record and after considering adjustments to the best comparables for differences in age and other amenities when compared to the subject, 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

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 - Joliet, 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