



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

APPELLANT: Rachel & Gerald Sheffer
DOCKET NO.: 21-06171.001-R-1
PARCEL NO.: 30-07-13-117-006-0000

The parties of record before the Property Tax Appeal Board are Rachel & Gerald Sheffer, 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 **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: \$6,538
IMPR.: \$58,816
TOTAL: \$65,354

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 consists of a one-story dwelling of vinyl siding exterior construction with 1,311 square feet of living area. The dwelling was constructed in 1945. Features of the home include a full basement, central air conditioning and a 360 square foot garage. The property has a 6,534 square foot site and is located in Joliet, Joliet Township, Will County.

The appellants contend assessment inequity concerning the improvement as the basis of the appeal. In support of this argument, the appellants submitted information on eight equity comparables located in the subject's neighborhood and within .47 of a mile from the subject. The comparables consist of one-story dwellings built from 1939 to 1954. The homes range in size from 1,184 to 1,420 square feet of living area. Four comparables have central air conditioning and each comparable has a garage ranging in size from 264 to 836 square feet of

building area. The comparables have improvement assessments ranging from \$22,746 to \$39,789 or from \$17.97 to \$28.02 per square foot of living area.

Based on this evidence, the appellants requested a reduced improvement assessment of \$35,122 or \$26.79 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$65,354. The subject property has an improvement assessment of \$58,816 or \$44.86 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 property was purchased in 2018 for \$177,200 after the previous owner gutted and rehabbed the property. In support of this assertion, photographs, language from a listing description and permit were submitted (Exhibit A).

In support of its contention of the correct assessment, the board of review through the township assessor submitted information on six equity comparables located in the subject's neighborhood and from .35 to .98 of a mile from the subject. The comparables consist of one-story dwellings built from 1948 to 1976. The homes range in size from 1,008 to 1,568 square feet of living area. Three comparables have central air conditioning and five of the comparables have a garage ranging in size from 180 to 888 square feet of building area. The comparables have improvement assessments ranging from \$40,464 to \$58,549 or from \$34.59 to \$42.76 per square foot of living area.

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

In rebuttal, the appellants assert that the Property Tax Code holds that repairs and maintenance shall not increase the value of property unless square footage is added. (Citing 35 ILCS 200/10-20). Furthermore, the appellants critiqued five of the board of review comparables as differing from the subject in age and/or dwelling size when compared to the subject.

Conclusion of Law

The taxpayers 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 did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

As an initial matter, the Board finds that Sec. 10-20 of the Property Tax Code (35 ILCS 200/10-20) is not nearly as broad as stated by appellants' counsel in rebuttal. The provision holds that maintenance and repairs to a structure shall not increase the assessed valuation unless the change increases the square footage, *materially alters the character and condition of the structure, goes beyond merely prolonging the life of the existing structure or used materials that were greater in*

value than the replacement value of the materials being replaced. [Emphasis added.] On this record, the Board finds that the appellants did not refute the photographic evidence, amount stated with the building permit or the listing description reporting the substantial remodeling of the subject property prior to its purchase in 2018. Thus, the Board finds that the subject's condition reflects a recent renovation.

The parties submitted a total of fourteen equity comparables to support their respective positions before the Property Tax Appeal Board. The Board has given reduced weight to appellants' comparables #4, #5, #6 and #7 due to the lack of air conditioning, a feature of the subject property. The Board has also given reduced weight board of review comparables #1, #2, #3, #4 and #6 which each differ in age and/or size when compared to the subject dwelling.

The Board finds the best evidence of assessment equity to be appellants' comparables #1, #2, #3 and #8 along with board of review comparable #5 which are similar to the subject in age, design, dwelling size and most features. These comparables have improvement assessments that range from \$22,746 to \$55,912 or from \$17.97 to \$39.88 per square foot of living area. The subject's improvement assessment of \$58,816 or \$44.86 per square foot of living area falls above the range established by the best comparables in this record both in terms of overall assessment and on a square-foot basis which appears to be justified given the extensive renovation of the subject as shown in the photographic evidence. Based on this record and after considering adjustments to the best comparables for differences when compared to the subject, the Board finds the appellants 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

Rachel & Gerald Sheffer, 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