



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

APPELLANT: Alejandro Calderon  
DOCKET NO.: 21-06173.001-R-1  
PARCEL NO.: 30-07-06-319-021-0000

The parties of record before the Property Tax Appeal Board are Alejandro Calderon, 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:** \$11,767  
**IMPR.:** \$66,585  
**TOTAL:** \$78,352

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 1.5-story dwelling of vinyl siding exterior construction with 1,627 square feet of living area. The dwelling was constructed in 2002. Features of the home include a basement, central air conditioning and a 420 square foot garage. The property has a 10,890 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 eight equity comparables located in the subject's subdivision and within .41 of a mile from the subject. The comparables consist of 1.5-story dwellings that were built from 1997 to 2002 and which range in size from 1,610 to 1,766 square feet of living area. Each comparable has a basement, central air conditioning and a garage ranging in size from 400 to 480 square feet of building area. The

comparables have improvement assessments ranging from \$44,650 to \$62,527 or from \$27.19 to \$35.66 per square foot of living area.

Based on this evidence, the appellant requested a reduced improvement assessment of \$55,022 or \$33.82 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 \$78,352. The subject property has an improvement assessment of \$66,585 or \$40.93 per square foot of living area.

In response to the appeal, the board of review submitted a memorandum from the township assessor, who asserted that the subject's "land value is lower than all the comparables. That makes the improvement more to establish correct market value."

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 subdivision and within .23 of a mile from the subject. The comparables consist of 1.5-story dwellings of vinyl siding exterior construction that were built in either 1999 or 2001. The dwellings range in size from 1,328 to 1,851 square feet of living area. Each comparable has a basement, with comparable #1 being fully finished. Features include central air conditioning and a garage ranging in size from 420 to 750 square feet of building area. Comparable #5 has a fireplace. The comparables have improvement assessments ranging from \$59,657 to \$82,667 or from \$38.93 to \$46.50 per square foot of living area.

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

In rebuttal, the appellant critiqued board of review comparables #3, #4 and #5 due to differences in dwelling size when compared to the subject.

### **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 fourteen equity comparables to support their respective positions before the Property Tax Appeal Board. The Board has given reduced weight to appellant's comparables #2, #4, and #7 along with board of review comparables #3, #4 and #5 due to differences in dwelling size when compared to the subject.

The Board finds the best evidence of assessment equity to be appellant's comparables #1, #3, #5, #6 and #8 along with board of review comparables #1, #2 and #6 which are similar to the subject

in location, age, dwelling size and most features, although board of review comparable #1 necessitates downward adjustments for the full finished basement, when compared to the subject dwelling. These eight comparables have improvement assessments that range from \$44,650 to \$64,790 or from \$27.19 to \$40.93 per square foot of living area. The subject's improvement assessment of \$66,585 or \$40.93 per square foot of living area falls above the range established by the best comparables in this record in terms of overall assessment and is identical on a square-foot basis which appears logical given that the subject was built in 2002 and only one of the best comparables has that same date of construction. Based on this record and after considering necessary adjustments to the best comparables for differences when compared to the subject such as age, basement finish and/or garage size, 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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