



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

APPELLANT: Amanda Dore
DOCKET NO.: 21-06175.001-R-1
PARCEL NO.: 30-07-08-403-010-0000

The parties of record before the Property Tax Appeal Board are Amanda Dore, 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.: \$67,208
TOTAL: \$78,975

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 two-story dwelling of frame exterior construction with 1,950 square feet of living area.¹ The dwelling was constructed in 1916. Features of the home include a 1,245 square foot basement, central air conditioning and two detached garages totaling 529 square feet of building area. The property has a 7,405 square foot site and is located 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 seven suggested comparable sales located in Joliet and within .36 of a mile from the subject. The parcels are improved with two-story dwellings built between 1909 and 1925. The homes range in size from 1,808 to 2,201 square feet of living area. As

¹ While the parties report differing dwelling sizes, the Board finds the best, unrefuted evidence of dwelling size was provided by the board of review with the subject's property record card that includes schematic drawings of the improvements.

reported by the appellant, each comparable has a basement. Six of the homes each have central air conditioning. Each comparable has a garage ranging in size from 192 to 576 square feet of building area. The comparables sold from March 2020 to December 2021 for prices ranging from \$140,000 to \$250,500 or from \$77.43 to \$115.97 per square foot of living area, including land.

Based on this evidence, the appellant requested a reduced total assessment of \$63,948 which would reflect a market value of \$191,863 or \$98.39 per square foot of living area, including land, when using the dwelling size of 1,950 square feet and applying the statutory level of assessment of 33.33%.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$78,975. The subject's assessment reflects a market value of \$236,878 or \$121.48 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 response to the appeal, the board of review submitted a memorandum from the township assessor who asserted that the appellant's description of the subject property was erroneous in dwelling size, basement size and number of garages. In support of these criticisms, a copy of the subject's property record card was submitted.

In support of its contention of the correct assessment, the board of review submitted information on five comparable sales, where board of review comparable #5 is the same property as appellant's comparable #7. The comparables are located in the same neighborhood code as the subject and within .51 of a mile from the subject. The parcels are improved with two-story dwellings built between 1893 and 1925. The homes range in size from 1,752 to 2,620 square feet of living area. Each comparable has a basement. Four of the homes each have central air conditioning and three each have a fireplace. Each comparable has a garage ranging in size from 450 to 704 square feet of building area. The comparables sold from October 2018 to July 2021 for prices ranging from \$224,700 to \$347,000 or from \$115.97 to \$134.51 per square foot of living area, including land.

Based on the foregoing evidence and argument, the board of review requested confirmation of the subject's assessment.

In written rebuttal, the appellant objected to the township assessor's unsupported assertion that the appellant utilized "old data" in presenting the evidence. The appellant did not, however, dispute the descriptive data presented for the subject as depicted in the property record card submitted by the board of review.

In addition, the appellant asserted that board of review comparables #1, #2 and #3 differed from the subject in age, dwelling size, garage size and/or presented a remote or dated sale as of the lien date at issue. The appellant did not address board of review comparables #4 and #5, nor acknowledge that the parties presented one common comparable. Based on this evidence and argument, the appellant contended that a reduction was warranted.

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 a total of eleven comparable sales, one of which was common to both parties, to support their respective positions before the Property Tax Appeal Board. The Board has given reduced weight to board of review comparables #1 and #3 due to the ages of these dwellings when compared to the subject and to board of review comparable #4 due to the date of sale in October 2018, a date more remote in time to the lien date at issue of January 1, 2021 and thus less likely to be indicative of the subject's market value.

The Board finds the best evidence of market value to be the appellant's comparable sales and board of review comparable sales #2 and #5, which includes the parties' common comparable, as these properties are similar to the subject in location, age, dwelling size and several features. These most similar comparables sold from March 2020 to December 2021 for prices ranging from \$140,000 to \$250,500 or from \$77.43 to \$128.25 per square foot of living area, including land. The subject's assessment reflects a market value of \$236,878 or \$121.48 per square foot of living area, including land, which is within the range established by the best comparable sales in this record and appears to be well-supported by the parties' common comparable when giving due consideration to the subject's newer age, smaller dwelling size and larger basement. Based on this evidence, the Board finds 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

Amanda Dore, 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