



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

APPELLANT: Vicky DeSalvo - B & V Family Time Investments  
DOCKET NO.: 21-06182.001-R-1  
PARCEL NO.: 30-07-13-216-018-0000

The parties of record before the Property Tax Appeal Board are Vicky DeSalvo - B & V Family Time Investments, 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 **A Reduction** 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:** \$ 3,923  
**IMPR.:** \$29,160  
**TOTAL:** \$33,083

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 single-family dwelling of vinyl-siding exterior construction with 972 square feet of living area. The dwelling was constructed in 1926. Features of the home include a basement, central air conditioning and a 576 square foot garage. The property has a 10,019 square foot site and is located in Joliet, Joliet Township, Will County.

The appellant contends assessment inequity as the basis of the appeal concerning the improvement; no dispute was raised concerning the land. In support of this argument, the appellant submitted information on five equity comparables located within .63 of a mile from the subject. The comparables consist of 1.5-story dwellings that were built between 1922 and 1935. The homes range in size from 930 to 1,064 square feet of living area. Each comparable has a basement and a garage ranging in size from 320 to 528 square feet of building area. Two comparables each have central air conditioning. The comparables have improvement

assessments ranging from \$17,914 to \$29,367 or from \$19.14 to \$28.79 per square foot of living area.

Based on this evidence, the appellant requested a reduced improvement assessment of \$24,419 or \$25.12 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 \$34,884. The subject property has an improvement assessment of \$30,961 or \$31.85 per square foot of living area.

In support of its contention of the correct assessment, the board of review through data gathered by the township assessor's office submitted information on five equity comparables located within .28 of a mile from the subject. The comparables consist of 1.5-story dwellings that were built between 1915 and 1950. The homes range in size from 792 to 936 square feet of living area. Three of the comparables have basements. Four comparables each have central air conditioning and four properties have a garage ranging in size from 308 to 576 square feet of building area. The comparables have improvement assessments ranging from \$25,136 to \$30,224 or from \$31.51 to \$32.90 per square foot of living area.

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

In rebuttal, counsel for the appellant noted that board of review comparables #1, #2 and #4 were each 24 years newer than the subject and smaller than the subject dwelling. Additionally, board of review comparables #2 and #3 differ in foundation type from the subject as they each lack a basement. Finally, the appellant argued that board of review comparable #5 is 11 years older than the subject dwelling. In closing, the appellant provided a grid analysis containing appellant's comparables #1, #2, #4 and #5, asserting that these were the best comparables in the record.

### **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 met this burden of proof and a reduction in the subject's assessment is warranted.

The parties submitted a total of ten equity comparables to support their respective positions before the Property Tax Appeal Board. The Board has given reduced weight to board of review comparables #1, #2 and #4 as each of these dwellings were built in 1950 whereas the subject was built in 1926.

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

age, size and some features. These seven comparables have improvement assessments that range from \$17,914 to \$30,224 or from \$19.14 to \$32.29 per square foot of living area. The subject's improvement assessment of \$30,961 or \$31.85 per square foot of living area falls above the range in terms of overall value and within the range established by the best comparables in this record on a square foot basis. Based on this record and after considering adjustments to the comparables for differences when compared to the subject, the Board finds the appellant did demonstrate with clear and convincing evidence that the subject's improvement was inequitably assessed and a reduction in the subject's assessment is 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.



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Chairman

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Member



\_\_\_\_\_  
Member

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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: June 27, 2023



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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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APPELLANT

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