



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

APPELLANT: Aaron Mikottis, AMD Property Group
DOCKET NO.: 21-06184.001-R-1
PARCEL NO.: 30-07-04-419-049-0000

The parties of record before the Property Tax Appeal Board are Aaron Mikottis, AMD Property Group, 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: \$ 4,709
IMPR.: \$48,011
TOTAL: \$52,720

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 multi-family dwelling of vinyl siding exterior construction with 2,376 square feet of gross living area. The building was constructed in 1912. Features include two dwelling units, a basement, a 480 square foot garage and a 748 square foot finished attic area.¹ The property is located in Joliet, Joliet Township, Will County.

The appellant contends assessment inequity with respect to the improvement as the basis of the appeal; no dispute was raised concerning the land assessment. In support of this argument, the appellant submitted information on five suggested equity comparables located in the same neighborhood as the subject property and within 0.34 of a mile from the subject. The comparables are improved with two-story dwellings that range in size from 2,174 to 2,390 square

¹ The best description of the subject property was found in the board of review evidence including the property record card.

feet of living area; other than the same neighborhood name of "Broadway Apt" the appellant did not provide information that these were multi-family dwellings like the subject. The dwellings were built from 1905 to 1914. The appellant reported that each comparable has a full basement and a garage ranging in size from 240 to 968 square feet of building area, and the appellant's comparable #3 has central air conditioning. The comparables have improvement assessments that range from \$32,084 to \$45,821 or from \$14.76 to \$20.03 per square foot of living area.

Based on this evidence, the appellant requested the subject's improvement assessment be reduced to \$43,302 or \$18.22 per square foot of gross living area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$57,163. The subject property has an improvement assessment of \$52,454 or \$22.08 per square foot of gross living area.

The assessing officials did not refute the appellant's inference that the five comparables presented by the appellant were similar multi-family dwellings like the subject.

In support of its contention of the correct assessment, the board of review submitted information on four suggested equity comparables located in the same neighborhood as the subject and within 0.19 of a mile from the subject. The comparables are improved with two-story multi-family buildings ranging in size from 1,944 to 2,524 square feet of living area. The dwellings were built from 1860 to 1909. The board of review reported that three of the comparables have two dwelling units and comparable #1 has four dwelling units. Each comparable has a basement and board of review comparable #1 also has central air conditioning. Three of the comparables each have a garage ranging in size from 180 to 864 square feet of building area. The comparables have improvement assessments ranging from \$43,323 to \$77,513 or from \$22.20 to \$36.70 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's attorney argued that none of the board of review's comparables were similar to the subject due to differences in age and/or dwelling size when compared to the subject. Finally, for further clarity, the appellant's counsel asserted that the best evidence of equity in the record are appellant's comparables #2, #3 and #5 where the appellant seeks a final reduced improvement assessment of \$48,011 or \$20.21 per square foot of gross living area.

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 nine 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 and #4 which are each older than the subject dwelling and comparable #1 further has four living units, whereas the subject has two living units.

The Board finds the best evidence of assessment equity to be the appellant's comparables along with board of review comparables #2 and #3 which are similar to the subject in location, age, dwelling size and presumably the number of living units in each building. These comparables have improvement assessments that range from \$32,084 to \$45,821 or from \$14.76 to \$22.98 per square foot of living area. The subject's improvement assessment of \$52,454 or \$22.08 per square foot of living area falls above the range established by the best comparables in this record in terms of overall improvement assessment and within the range on a per-square-foot basis. Based on this record and after considering appropriate adjustments to the best comparables for variations in dwelling size and/or age, 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.



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: June 27, 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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