



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

APPELLANT: David & Mary Dobson
DOCKET NO.: 21-06186.001-R-1
PARCEL NO.: 16-05-01-401-008-0000

The parties of record before the Property Tax Appeal Board are David & Mary Dobson, 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: \$17,158
IMPR.: \$86,975
TOTAL: \$104,133

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 two-story single-family dwelling of brick and vinyl siding exterior construction with 2,309 square feet of living area. The dwelling was constructed in 1975. Features of the home include an unfinished basement, central air conditioning, a fireplace, a 462 square foot garage and an inground swimming pool.¹ The property has an 11,875 square foot site and is located in Orland Park, Homer Township, Will County.

The appellants contend assessment inequity as the basis of the appeal concerning the improvement; no dispute was raised concerning the land assessment. In support of this argument, the appellant submitted information on eight equity comparables located, in the same neighborhood code as the subject and within .31 of a mile from the subject. Each comparable

¹ The Board finds the best detailed description of the subject property was provided by the board of review which included photographs of the subject, the property record card and a detailed schematic drawing.

consists of a two-story dwelling built from 1972 to 1974. The homes range in size from 2,204 to 2,408 square feet of living area. Each dwelling features a basement ranging in size from 681 to 1,206 square feet of building area, a fireplace and a garage ranging in size from 431 to 533 square feet of building area. No data was provided concerning air conditioning and/or any other amenities of the properties. The comparables have improvement assessments ranging from \$72,636 to \$84,939 or from \$32.24 to \$35.61 per square foot of living area.

Based on this evidence, the appellants requested a reduced improvement assessment of \$79,483 or \$34.42 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 \$104,133. The subject property has an improvement assessment of \$86,975 or \$37.67 per square foot of living area.

In response to the appeal, the board of review submitted documentation prepared by the Homer Township Assessor's Office, where in part, the assessor purported to reiterate the eight comparables presented by the appellants. Upon examination of that analysis, however, the Board finds that only comparable #1 was presented by the appellants in the appeal before the Property Tax Appeal Board; the remaining seven itemized properties were not presented by the appellants to the Board. Thus, there is no data to support the assessor's contention that none of the appellants' comparables have inground pools like the subject and only one property has a deck like the subject. The assessor correctly asserted that the subject has a larger basement than each of the appellants' comparable properties.

In support of its contention of the correct assessment, the board of review through the township assessor's office submitted information on four equity comparables located in the same neighborhood code as the subject and within .41 of a mile from the subject. Each comparable consists of a two-story dwelling built in either 1976 or 1977. The homes contain either 2,517 or 2,574 square feet of living area. Each dwelling features a basement ranging in size from 758 to 1,565 square feet of building area, central air conditioning, a fireplace and a garage of either 455 or 486 square feet of building area. Each comparable has an inground pool. The comparables have improvement assessments ranging from \$91,659 to \$94,933 or from \$36.42 to \$37.72 per square foot of living area.

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

In written rebuttal, counsel for the appellants argued that the subject's pool amenity should be given little consideration since "a pool typically does not add much value because of the high cost to maintain and limited use in this climate." Further, counsel argued that only the building living area square footage should be analyzed in an inequity claim as basements, garages, outdoor amenities and other detached structures are not included in the above ground living area (AGLA). As to the comparables presented by the board of review, it was argued that none were similar to the subject as each was larger than the subject dwelling by either 9% or 11%. As a final point, counsel for the appellant argued that the best comparables in the record were those presented by the appellants.

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 the appellants' counsel's argument that basements, garages, outdoor amenities and other detached structures should not be considered in determining uniformity to be without merit. The Board finds that all improvements and their respective assessments are to be considered in order to determine the degree of comparability and possible adjustments needed to the properties to make them more equivalent to the subject property.

The parties submitted a total of twelve equity comparables to support their respective positions before the Property Tax Appeal Board. The Board has given reduced weight to the appellants' eight comparables as there is no evidence that these properties have all the various amenities of the subject including both central air conditioning and an inground swimming pool, like the subject based on the data provided in the appellants' appeal.

The Board finds the best evidence of assessment equity to be the board of review comparables which are located in relatively close proximity to the subject, have a similar age, design, exterior construction, slightly larger dwelling size, central air conditioning, a fireplace, a garage and an inground swimming pool like the subject. These comparables have improvement assessments that range from \$91,659 to \$94,933 or from \$36.42 to \$37.72 per square foot of living area. The subject's improvement assessment of \$86,975 or \$37.67 per square foot of living area falls below 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 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: 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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