



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

APPELLANT: Juliana D. Gama
DOCKET NO.: 21-06264.001-R-1
PARCEL NO.: 12-02-10-220-004-0000

The parties of record before the Property Tax Appeal Board are Juliana D. Gama, the appellant, 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: \$20,064
IMPR.: \$156,634
TOTAL: \$176,698

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 2-story dwelling of brick exterior construction with 4,122 square feet of living area. The dwelling was constructed in 2004. Features of the home include a full walk-out basement with finished area that includes an indoor exercise lap pool, central air conditioning, a fireplace and an 899 square foot garage.¹ The property has a 13,956 square foot site² and is located in Bolingbrook, DuPage Township, Will County.

The appellant contends assessment inequity, with respect to both the land and improvement assessments, as the basis of the appeal. In support of this argument, the appellant submitted information on four equity comparables located in the same subdivision as the subject. The

¹ Additional descriptive details about the subject dwelling were drawn from the board of review's evidence that was not refuted by the appellant.

² The parties differ as to the subject's site size. The Board finds the best evidence of size was found in the subject's property record card submitted by the board of review.

comparables have sites that range in size from 13,632 to 27,443 square feet of land area and are improved with a 2-story dwelling of brick or brick and siding exterior construction that range in size from 4,252 to 4,885 square feet of living area. The homes were 16 to 22 years old. Each comparable is reported to have a basement with finished area, central air conditioning, one or two fireplaces, and a garage ranging in size from 650 to 920 square feet of building area. The comparables have land assessments that range from \$18,153 to \$24,125 or from \$.88 to \$1.40 per square foot of land area. The comparables have improvement assessments that range from \$125,294 to \$150,062 or from \$29.86 to \$34.54 per square foot of living area. Based on this evidence, the appellant requested the subject's total assessment be reduced to \$162,000 with a land assessment of \$18,500 or \$1.33 per square foot of land area and an improvement assessment of \$143,500 or \$34.81 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 \$176,698. The subject has a land assessment of \$20,064 or \$1.44 per square foot of land area and an improvement assessment of \$156,634 or \$38.00 per square foot of living area.

The board of review submitted a brief asserting the appellant reported incorrect site sizes. The board of review reported the appellant's comparables have site sizes of 12,116, 25,715, 12,744 and 22,587 square feet of land area, respectively which were not refuted by the appellant.³ The board of review also noted differences in features when compared to the subject property.

In support of its contention of the correct assessment, the board of review submitted information on four equity comparables located in the same assessment neighborhood code as the subject property. The comparables have sites that range in size from approximately 13,960 to 26,618 square feet of land area and are improved with 2-story dwellings of frame and brick, brick and stucco, or frame, brick and stone exterior construction that range in size from 3,450 to 4,597 square feet of living area. The homes were built from 1994 to 2006 and have basements, three of which are walkout, with one having finished area. Each comparable has central air conditioning, one fireplace and a garage ranging in size from 750 to 999 square feet of building area. The comparables have land assessments that range from \$19,228 to \$26,275 or from \$0.99 to \$1.38 per square foot of land area and improvement assessments that range from \$140,067 to \$164,336 or from \$37.61 to \$40.60 per square foot of living area. Based on this evidence, the board of review requested the subject's assessment be confirmed.

In written rebuttal, the appellant argued the drains installed by the village at the entrance of the subject's driveway created havoc and made it unsafe. The appellant submitted photographs of the driveway that showed the drain covers for the storm and sewer. The appellant also submitted a grid analysis on the subject and four equity comparables along with their property assessment printouts from Will County. Comparables #1, #3 and #4 were already submitted by the appellant but comparable #2 is a new comparable.

Pursuant to the rules of the Property Tax Appeal Board, rebuttal evidence is restricted to that evidence to explain, repel, counteract, or disprove facts given in evidence by an adverse party.

³Based on these land sizes, the appellant's comparables have land assessments per square foot of \$1.50, \$.94, \$1.50, and \$1.03, respectively.

(86 Ill. Admin. Code, Sec. 1910.66(a)). Moreover, rebuttal evidence shall not consist of new evidence such as an appraisal or **newly discovered** comparable properties. (86 Ill. Admin. Code, Sec. 1910.66(c)). Based on these rules, the Property Tax Appeal Board has not considered comparable #2 that was submitted by appellant with her rebuttal argument.

Conclusion of Law

The appellant 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 record contains eight equity comparables for the Board's consideration.

With respect to the equity argument for the subject's land assessment, the Board gives less weight to the appellant's comparables #2 and #4 along with board of review comparables #1 and #4 which are less similar to the subject's site size.

The Board finds the best evidence of land equity to be appellant's comparables #1 and #3 as well as board of review comparable #3 which are most similar to the subject in site size. These comparables have land assessments ranging from \$18,153 to \$21,140 or from \$1.31 to \$1.50 per square foot of land area. The subject property has a land assessment of \$20,064 or \$1.44 per square foot of land area which falls within the range established by the best land comparables in the record. Based on this evidence, the Board finds the appellant did not prove by clear and convincing evidence that a reduction in the subject's land assessment is justified.

With respect to the subject's improvement assessment, the Board gives less weight to the appellant's comparable #3 and board of review comparable #3 due to difference in dwelling size when compared to the subject.

The Board finds the best evidence of improvement assessment equity to be the remaining six comparables which are most similar to the subject in dwelling size with varying degrees of similarity in location, age, and features. These comparables have improvement assessments that range from \$125,294 to \$164,336 or from \$29.86 to \$38.40 per square foot of above grade living area. The subject's improvement assessment of \$156,634 or \$38.00 per square foot of living area falls within the range established by the best comparables in this record. After considering adjustments to the comparables for differences from the subject, 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 improvement assessment is not justified.

The constitutional provision for uniformity of taxation and valuation does not require mathematical equality. The requirement is satisfied if the intent is evident to adjust the burden with a reasonable degree of uniformity and if such is the effect of the statute enacted by the

General Assembly establishing the method of assessing real property in its general operation. A practical uniformity, rather than an absolute one, is the test. Apex Motor Fuel Co. v. Barrett, 20 Ill.2d 395 (1960). Although the comparables presented by the parties disclosed that the properties located in the same area are not assessed at identical levels, all that the constitution requires is a practical uniformity which appears to exist on the basis of the evidence.

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: January 16, 2024



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

Juliana D'Gama
439 York St
Bolingbrook, IL 60440

COUNTY

Will County Board of Review
Will County Office Building
302 N. Chicago Street
Joliet, IL 60432