



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

APPELLANT: Diane C. Parro
DOCKET NO.: 22-02982.001-R-1
PARCEL NO.: 12-02-01-108-012-0000

The parties of record before the Property Tax Appeal Board are Diane C. Parro, 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: \$15,583
IMPR.: \$110,103
TOTAL: \$125,686

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 2022 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 parties appeared before the Property Tax Appeal Board for a hearing at the Will County Office Building in Joliet pursuant to prior written notice. Appearing on behalf of the appellant was attorney Jessica Hill-Magiera and appearing on behalf of the Will County Board of Review were John Trowbridge and as a witness, Kenneth Harris, DuPage Township Assessor.

The subject property is improved with a two-story dwelling of frame construction containing 2,474 square feet of living area. The dwelling was built in 1989. Features of the home include a full unfinished basement, central air conditioning, one fireplace and a two-car garage with 385 square feet of building area. Other features included an inground swimming pool, an enclosed frame porch, patio and a shed not disclosed by the appellant. The property is in Bolingbrook, DuPage Township, Will County.

The appellant through counsel appeared before the Property Tax Appeal Board contending assessment inequity with respect to the improvement assessment as the basis of the appeal. In support of this argument the appellant submitted information on eight equity comparables located in the same neighborhood as the subject and within .14 of a mile from the subject. The comparables are improved with two-story dwellings that range in size from 2,384 to 2,478 square feet of living area. The homes were built from 1989 to 1993 and have full basements. Seven comparables have central air conditioning, three comparables each have one fireplace, and each comparable has a garage ranging in size from 385 to 405 square feet of building area. Their improvement assessments range from \$71,018 to \$96,182 or from \$29.38 to \$38.88 per square foot of living area. Based on this evidence the appellant requested a reduction in the subject's improvement assessment to \$93,101.

Upon questioning by Mr. Trowbridge, Magiera-Hill stated she is the attorney representing the appellant and the comparables sales were selected by using the Pro Tax Appeal System that draws from public records. The board of review objected to the admissibility of these sales as the person who selected the comparables was not present to question about why these comparables were used and the methodology used in the selection of said comparables. In response, Magiera-Hill stated it is unclear to her why it would matter why the selections were made and does not know if there is any dispute to the information contained herein. The Administrative Law Judge took the objection under advisement. Upon further questioning, Magiera Hill stated the information on the comparables was pulled from public records and no additional amenities or improvements were listed for the comparables.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$125,686. The subject property has an improvement assessment of \$110,103 or \$44.50 per square foot of living area.

In rebuttal the board of review contends the appellant's analysis is missing many characteristics for the subject property such as an inground swimming, a 330 square foot enclosed frame porch, a large patio and large shed.¹ The appellant's analysis also does not list any characteristics for their comparables. The board of review also contends the appellant did not submit property record cards for support documentation and did not include many amenities in the analysis that are used for comparison.

At hearing, the township assessor was asked by Mr. Trowbridge if he prepared the evidence, and the assessor stated that the evidence was prepared by the township. Counsel for the appellant wanted to note for the record that the assessor did not prepare the evidence as it relates to the objection Mr. Trowbridge made earlier. The assessor further testified that patios, sheds and inground pools are assessed. Under cross-examination, the assessor was asked how much do they assess for patios, inground pools and sheds. The board of review objected to this line of questioning stating that assessments vary on sheds, patios, and pools based on their sizes. The Administrative Law Judge reserved ruling on the objection and asked the assessor to answer the question to the best of his ability. The assessor testified that it varies based on their sizes. The Board hereby overrules the board of review objection.

¹ At hearing, counsel for the appellant confirmed that the subject has a shed, patio and inground swimming pool.

In support of its contention of the correct assessment the board of review submitted information on four equity comparables with comparables #2, and #4 being the same properties as appellant's comparables #3 and #5, respectively. Comparable #1 is located next door to the subject. Comparable #2 is located 2 homes over and comparables #3 and #4 are within .09 of a mile from the subject. The comparables are improved with two-story homes of frame or frame and face brick exterior construction that contain either 2,474 or 2,650 square feet of living area. The homes were built in 1990 or 1991. Each comparable has central air conditioning, one fireplace and a two-car or three-car garage ranging in size from 385 to 588 square feet of building area. Comparable #1 also has an inground swimming pool, a gazebo, a shed, a patio, and a concrete basketball patio. Comparable #2 has a patio; comparable #3 has a sunroom and patio; and comparable #4 has a deck. These properties have improvement assessments ranging from \$95,274 to \$110,095 or from \$37.24 to \$42.63 per square foot of living area. The board of review explained that comparable #1 is located next door to the subject with similar amenities as the subject. The board further stated that comparables #2 through #4 are the same model as the subject but do not have the additional improvements that the subject has. The board of review submitted aerial photographs and property record cards for the subject and the comparables. Based on this evidence, the board of review requested no change to the subject's assessment.

The appellant's counsel argued in written rebuttal that when determining uniformity, only the building value, the Above Ground Living Area ("AGLA") is considered, and no property should be assessed higher than any other similar property within the same geographical area. Counsel further argued that the board of review equity comparables alone, even without the appellant's comparables, support a reduction to the subject's assessment.

In closing, the appellant's counsel further stated that all the comparables in the record have a lower price per square foot than the subject and requested a reduction in the subject's assessment.

In closing, the Mr. Trowbridge from the board of review believes the subject is equitably assessed based on its amenities and further stated the subject has an open 2021 case and asks the Board to consider a ruling that is equitable to the 2021 case.

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 did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The board of review objected to the selection of the comparables used by the appellant based on the preparer of the evidence not being present to be cross-examined. The Board overrules the objection. The Board finds the objection goes to the weight of the evidence rather than its

admissibility. However, the Board finds its problematic that counsel could not explain how Pro Tax Appeal System operates in selecting comparables.

The record contains 12 comparables submitted by the parties with two comparables being common to the parties. The comparables are generally similar to the subject in location, dwelling size and age. However, the Board finds the comparables are inferior to the subject property in features, as the comparables lack an inground swimming pool, a 330 square foot enclosed frame porch, a large patio, and/or a detached shed, all of which are features of the subject. Hence, each of the comparables would require upward adjustments to make them more equivalent to the subject property. These comparables have improvement assessments ranging from \$71,018 to 110,095 or from \$29.38 to \$42.63 per square foot of living area. The subject has an improvement assessment of \$110,103 or \$44.50 per square foot of living area. The subject's higher improvement assessment relative to these comparables is justified considering the subject's superior features relative to these properties. The comparable most similar to the subject is board of review comparable #1, which has an improvement assessment of \$110,095 or \$41.55 per square foot of living area. After considering the differences between these two properties in dwelling size and the fact the subject property has an enclosed frame porch while the comparable does not have, the Board finds the subject's improvement assessment is equitable. Based on this record 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 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: February 20, 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

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