



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

APPELLANT: Alex & Haley Ashley  
DOCKET NO.: 22-03000.001-R-1  
PARCEL NO.: 14-12-10-108-014-0000

The parties of record before the Property Tax Appeal Board are Alex & Haley Ashley, 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:** \$15,600  
**IMPR.:** \$95,400  
**TOTAL:** \$111,000

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 subject property consists of a part 2-story and part 1-story dwelling of frame and masonry exterior construction with 2,368 square feet of living area.<sup>1</sup> The dwelling was constructed in 2017. Features of the home include a basement, central air conditioning, and an 876 square foot garage. The property has a 9,757 square foot site and is located in Manhattan, Manhattan Township, Will County.

The appellants contend assessment inequity with respect to the improvement as the basis of the appeal. In support of this argument, the appellants submitted information on eight equity comparables located in the same neighborhood as the subject property and within 0.20 of a mile from the subject. The comparables are improved with 2-story dwellings of frame and masonry

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<sup>1</sup> The Board finds the best evidence of the subject's property characteristics was the property record card and schematic drawing with measurements presented by the board of review.

exterior construction ranging in size from 2,459 to 2,589 square feet of living area. The homes were built from 2018 to 2020. Each comparable has a basement, central air conditioning, and a garage that ranges in size from 631 to 849 square feet of building area. One comparable has one fireplace. These properties have improvement assessments ranging from \$79,750 to \$98,650 or from \$31.31 to \$38.10 per square foot of living area. The appellants requested the subject's improvement assessment be reduced to \$78,149 or \$33.00 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 \$111,000. The subject property has an improvement assessment of \$95,400 or \$40.29 per square foot of living area. In support of this argument, the appellants submitted information on four equity comparables located in the same neighborhood as the subject. The comparables are improved with 2-story or part 2-story-and part 1-story dwellings of frame and masonry exterior construction ranging in size from 2,413 to 2,523 square feet of living area. The homes were either 3 or 6 years old. Each comparable has a basement, central air conditioning, and a garage that ranges in size from 456 to 855 square feet of building area. These properties have improvement assessments ranging from \$93,350 to \$101,500 or from \$38.45 to \$40.35 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 asserted that only the Above Ground Living Area (AGLA) should be considered and other non-livable areas not in the AGLA, such as "basements, garages, outdoor amenities, detached structures ..." should be accounted for but not included the total assessment until after uniformity has been determined. Based on the evidence presented, the appellant's counsel argued that the subject was overassessed and a reduction as requested by the appellant was warranted.

### **Conclusion of Law**

The appellants 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.

The parties submitted a total of twelve equity comparables to support their respective positions before the Property Tax Appeal Board. The Board finds the parties' comparable sales are similar to the subject in location, age, dwelling size and most features. The comparables have improvement assessments ranging from \$79,750 to \$101,500 or from \$31.31 to \$40.35 per square foot of living area. The subject's improvement assessment of \$95,400 or \$40.29 per square foot of living area falls within the range established by the comparables in this record. Based on this evidence and after considering adjustments to the 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.



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Chairman



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Member

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Member



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Member



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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



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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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