



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

APPELLANT: Ivan Ordonez & Whitney Bisgrove
DOCKET NO.: 22-03004.001-R-1
PARCEL NO.: 30-07-09-308-014-0000

The parties of record before the Property Tax Appeal Board are Ivan Ordonez & Whitney Bisgrove, the appellants, by attorney 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: \$24,105
IMPR.: \$89,570
TOTAL: \$113,675

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 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 2-story of cedar siding exterior construction with 3,354 square feet of living area. The dwelling was constructed in 1898. Features of the home include a basement, central air conditioning, one fireplace, an unfinished attic, an attached garage with 768 square feet of building area, and a detached garage with overhead storage area totaling 1,164 square feet of building area.¹ The property has a 13,939 square foot site and is located in Joliet, Joliet 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 six equity comparables located in the same neighborhood as the subject property and within 0.39 of a mile

¹ Property details for the subject not disclosed by the appellants were gleaned from the evidence presented by the board of review.

from the subject. The comparables are improved with 2-story dwellings ranging in size from 3,140 to 3,456 square feet of living area. The homes were built from 1895 to 1908. Each comparable has a basement and a garage ranging in size from 396 to 804 square feet of building area. One comparable has central air conditioning, three comparables each have one fireplace, and three comparables each have an unfinished attic.² These properties have improvement assessments ranging from \$51,475 to \$82,576 or from \$16.15 to \$24.69 per square foot of living area. Based on this evidence, the appellants requested the subject's improvement assessment be reduced to \$78,099 or \$23.29 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 \$113,675. The subject property has an improvement assessment of \$89,570 or \$26.71 per square foot of living area.

In a written memorandum to PTAB, the township assessor noted that the subject sold in August 2020 for a price of \$325,000 and opined that the subject "should be higher than most properties."

In support of this argument, the board of review submitted information on four equity comparables located in the same neighborhood as the subject and within 0.17 of a mile from the subject. The comparables are improved with 2-story dwellings ranging in size from 3,166 to 3,569 square feet of living area. The homes were built from 1894 to 1911. Each comparable has a basement and a garage ranging in size from 484 to 960 square feet of building area. One comparable has central air conditioning, three comparables each have one fireplace, and three comparables each have an unfinished attic. These properties have improvement assessments ranging from \$89,833 to \$99,458 or from \$27.09 to \$31.08 per square foot of living area. The board of review also disclosed in the grid analysis that the subject sold in August 2020 for a price of \$325,000 or \$96.90 per square foot of living area, land included. Based on this evidence, the board of review requested confirmation of the subject's assessment.

In written rebuttal, the appellants' attorney asserted that the board of review comparables #1, #2, and #4 were not comparable due to being 12 or 13 years older than the subject and board of review comparable #2 is an acceptable comparable. Based on the evidence presented, the appellants' counsel argued that the subject was overassessed and a reduction as requested by the appellants 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.

² Property details for the comparables not disclosed by the appellants were gleaned from the evidence presented by the board of review.

The parties submitted a total of ten equity comparables to support their respective positions before the Property Tax Appeal Board. The Board gives less weight to the appellant's comparable #1 which appears to be an outlier with an improvement assessment that is substantially lower than other comparables in this record. The Board also gives less weight to the appellant's comparables #4, #5, and #6 as well as board of review comparable #1 which lack unfinished attics, a feature of the subject.

As an initial matter, the Board gives no weight to the disclosure by the board of review of the subject's sale in August 2020 for a price of \$325,000 which is not responsive to the appellant's assessment inequity argument.

The Board finds the best evidence of assessment equity to be the parties' remaining comparables which are similar to the subject in location, design, age, dwelling size, attic amenity, and most features; however, each comparable lacks the additional garage with overhead storage that is a feature of the subject. Nevertheless, the comparables have improvement assessments ranging from \$70,198 to \$99,458 or from \$21.83 to \$31.08 per square foot of living area. The subject's improvement assessment of \$89,570 or \$26.71 per square foot of living area falls within the range established by the most similar comparables in this record. Based on this evidence 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: March 26, 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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