



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

APPELLANT: PPMP Properties LLC  
DOCKET NO.: 22-03005.001-R-1  
PARCEL NO.: 30-07-18-413-009-0000

The parties of record before the Property Tax Appeal Board are PPMP Properties LLC, 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:** \$5,207  
**IMPR.:** \$43,715  
**TOTAL:** \$48,922

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 two improvements.<sup>1</sup> Improvement #1 is a 1-story dwelling of vinyl siding exterior construction with 950 square feet of living area. The dwelling was built in 1910. Features of the home include an unfinished basement and central air conditioning. Improvement #2 was described by the board of review as a 1-story dwelling with 578 square feet of living area. The property has a 5,227 square foot site and is located in Joliet, Joliet Township, Lake County.

The appellant contends assessment inequity with respect to Improvement #1 as the basis of the appeal. In support of this argument, the appellant submitted information on eight equity

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<sup>1</sup> The board of review's evidence disclosed that the subject property has two improvements, a fact omitted by the appellant and unrefuted by the appellant in written rebuttal. The board of review provided descriptive information for Improvement #1 but limited data for Improvement #2.

comparables that are located in the subject's assessment neighborhood and within 0.38 of a mile from the subject. The appellant reported the comparables are improved with 1-story dwellings ranging in size from 924 to 1,016 square feet of living area, one of which was described as having vinyl siding exterior construction.<sup>2</sup> The dwellings were built from 1900 to 1918. Each comparable is reported to have an unfinished basement. Three comparables each have central air conditioning. Seven comparables each have a garage ranging in size from 360 to 576 square feet of building area. The comparables have improvement assessments ranging from \$32,009 to \$39,114 or from \$33.81 to \$40.21 per square foot of living area. Based on this evidence, the appellant requested the subject's improvement assessment be reduced.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$48,922. Improvement #1 has an improvement assessment of \$27,170 or \$28.60 per square foot of above ground living area.

The board of review noted in a written memorandum prepared by the township assessor contended that the appellant failed to disclose the second property. The board of review, through the township assessor, provided photographs and sketches with measurements of the two houses based on an exterior inspection only. The assessor combined the living areas for the two houses which totaled 1,528 square feet and then divided the improvement assessment of \$43,715 by the total square footage of both houses to calculate an improvement assessment of \$28.60 per square foot of living area.

In support of its contention of the correct assessment, the board of review submitted information on four equity comparables that are located in the subject's assessment neighborhood code and within 0.55 of a mile from the subject. The comparables are improved with 1-story dwellings ranging in size from 1,312 to 1,392 square feet of living area, three of which were described as having vinyl siding exterior construction. The dwellings were built from 1904 to 1924. The comparables each have an unfinished basement, central air conditioning, and a garage ranging in size from 320 to 432 square feet of building area. The comparables have improvement assessments ranging from \$42,207 to \$46,386 or from \$31.78 to \$34.46 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 counsel critiqued the board of review comparables for dwelling size. The appellant's counsel opined that the board of review comparable #1 was an acceptable comparable while board of review comparables #2, #3, and #4 were not acceptable due to their larger dwelling size. The appellant's counsel reiterated comparability of appellant's comparables to the subject. Based on the evidence presented, the appellant's counsel argued that the evidence supported a reduction.

### **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

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<sup>2</sup> Property characteristics not disclosed by the appellant were gleaned from the evidence presented by the board of review which was unrefuted in rebuttal by the appellant.

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 a total of twelve comparables for the Board's consideration. The Board gives less weight to the board of review comparables which are substantially larger homes than the subject.

The Board finds the best evidence of assessment equity to be the appellant's comparables which are overall more similar to the subject in location, design, age and dwelling size with varying degrees of similarity in other features. Seven comparables each have a garage, unlike to Improvement #1, and three comparables each have central air conditioning, a feature to Improvement #1 lacks, suggesting downward adjustments would be necessary to make them more equivalent to Improvement #1. Nevertheless, these comparables have improvement assessments ranging from \$32,009 to \$39,114 or from \$33.81 to \$40.21 per square foot of living area. Improvement #1's assessment of \$27,170 or \$28.60 per square foot of living area falls below the range established by the best comparables in this record. Based on this record and after considering adjustments to the best comparables for differences when compared to Improvement #1, 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: April 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

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