



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

APPELLANT: Victor Hugo Celis
DOCKET NO.: 23-00031.001-R-1
PARCEL NO.: 11-04-26-429-039-0000

The parties of record before the Property Tax Appeal Board are Victor Hugo Celis, the appellant, 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: \$25,269
IMPR.: \$123,786
TOTAL: \$149,055

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellant timely filed this direct appeal from a Final Administrative Decision of the Illinois Property Tax Appeal Board pursuant to section 16-185 of the Property Tax Code (35 ILCS 200/16-160) challenging the assessment for the 2023 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 with 3,172 square feet of living area. The dwelling was constructed in 2004. Features of the home include a full unfinished basement, central air conditioning, a fireplace, and a 483 square foot garage. The property is located in Lockport, Lockport Township, Will County.

The appellant contends assessment inequity with respect to the improvement as the basis of the appeal. In support of this argument, the appellant submitted a grid analysis with information on eight equity comparables located within .30 of a mile from the subject and within the same assessment neighborhood code as the subject property. The comparables are described as 2-story homes ranging in size from 3,046 to 3,307 square feet of living area. The homes were built from 2003 to 2006. The comparables are described as each having a full unfinished basement, central air conditioning, and a garage ranging in size from 420 to 690 square feet of building area.

Seven comparables each have a fireplace. The improvement assessments of the comparables range from \$89,752 to \$105,266 or from \$28.97 to \$32.07 per square foot of living area. The appellant's submission also includes a copy of the Final Administrative Decision of the Illinois Property Tax Appeal Board for the prior tax year 2022. 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 \$149,055. The subject property has an improvement assessment of \$123,786 or \$39.02 per square foot of living area.

In support of its contention of the correct assessment, the board of review submitted the property record cards along with a grid analysis with information on nine equity comparables located within the same subdivision as the subject property. The comparables consist of 2-story dwellings of frame and brick exteriors ranging in size from 3,015 to 3,434 square feet of living area. The homes were built in either 2004 or 2005. The comparables each feature a full basement, central air conditioning, a fireplace, and a garage ranging in size from 620 to 800 square feet of building area. The comparables have improvement assessments that range from \$115,546 to \$138,950 or from \$37.55 to \$44.64 per square foot of living area. In addition, the board of review through the township assessor submitted a memorandum noting that the appellant's submission does not include property record cards for the subject or any of the comparables, contrary to the board of review submission. Moreover, the nine comparables submitted by the board of review are each within the subject's subdivision are very similar to the subject, and the subject's assessment on a per square foot basis falls within the range of the board of review comparables. Finally, the board of review argues that 2023 is the beginning of a new general assessment period and the subject, along with all properties within the subject's neighborhood were "given a thorough review." Based on this evidence, the board of review requested no change to the subject's improvement assessment.

In rebuttal, the appellant's counsel submitted a brief arguing that "[w]hen determining uniformity, only the building value, the Above Ground Living Area (AGLA) is considered." Additionally, the County's failure to "respond" or to "object" to the appellant's comparables is tantamount to an admission that the comparables have similar property characteristics as the subject and should be acceptable the Property Tax Appeal Board in determining fair market value based on equity. Finally, appellant's counsel argues that each of the nine comparables submitted by the board of review differs from the subject in garage size and, therefore, should be given less weight as the appellant's comparables are more similar to the subject.

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.

Initially, as to the appellant's argument in rebuttal, counsel's assertion that "[w]hen determining uniformity, only the building value, the Above Ground Living Area (AGLA) is considered" is unsupported by any statutory or case law authority. Moreover, the assertion that the building value consists of only the "AGLA" is undermined by counsel's own argument that the appellant's comparables are more similar to the subject in garage size.

The parties submitted a total of seventeen equity comparables in support of their positions before the Property Tax Appeal Board. The Board finds the parties' comparables to be very similar to the subject in location, design, age, foundation, and most features. However, the comparables vary slightly from the subject in dwelling and garage size. The comparables in the record have improvement assessments ranging from \$89,752 to \$138,950 or from \$28.97 to \$44.64 per square foot of living area. Excluding appellant's comparable #3 and board of review comparable #9 which are at the low end and high end of the range of values, respectively, yields a tighter range from \$95,550 to \$129,568 or from \$28.97 to \$39.02 per square foot of living area. The subject's improvement assessment of \$123,786 or \$39.02 per square foot of living area falls within the range established by the most similar comparables in this record in terms of overall improvement assessment. Although the subject's assessment is at the high end of the range on a per square foot of living area basis, the subject's assessment based on per square foot of living area is identical to that of three comparables in the record. Therefore, based on this record, and after considering adjustments to the comparables for differences from the subject in property characteristics such as dwelling and garage sizes, the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject's improvement was inequitably assessed and, thus, 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: May 21, 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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