



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

APPELLANT: Chinnamma M. Chretien
DOCKET NO.: 24-01403.001-R-1
PARCEL NO.: 12-02-01-113-020-0000

The parties of record before the Property Tax Appeal Board are Chinnamma M. Chretien, 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: \$21,413
IMPR.: \$127,074
TOTAL: \$148,487

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 2024 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 of vinyl/wood siding exterior construction with 2,249 square feet of living area. The dwelling was constructed in 1994 and is approximately 30 years old. Features of the home include a partial basement and a 3-car garage with 560 square feet of building area. The property has a 9,331 square foot site and is located in Bolingbrook, DuPage Township, Will County.

The appellant contends assessment inequity regarding the improvement as the basis of the appeal. In support of this argument, the appellant submitted information on nine equity comparables located within the same neighborhood code as the subject and within 0.12 of a mile from the subject. The comparables are improved with 2-story homes with 2,249 or 2,306 square feet of living area that were built from 1994 to 1997. Each home has a partial basement and a 545 or a 550 square foot garage. One home has central air conditioning. The comparables have

improvement assessments ranging from \$121,560 to \$125,968 or from \$54.05 to \$54.63 per square foot of living area. Based on this evidence, the appellant requested a reduction in the subject's improvement assessment to \$122,548.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$148,487. The subject property has an improvement assessment of \$127,074 or \$56.50 per square foot of living area.

In support of its contention of the correct assessment, the board of review submitted information on five equity comparables located within the same assessment neighborhood and within 0.11 of a mile from the subject. The comparables are improved with 2-story homes with 2,249 square feet of living area that are from 28 to 30 years old. Two homes each have a partial basement with 180 or 420 square feet of finished area and three homes each have a full basement. Four comparables each have a 3-car garage. The comparables have improvement assessments ranging from \$129,590 to \$136,045 or from \$57.62 to \$60.49 per square foot of living area.

The board of review submitted a brief contending that the appellant's comparables #1 and #3 through #9 are Woodland model homes compared to the subject's Prairie III model home. The appellant's comparable #2 is a Prairie model but not the same as the Prairie III model which is valued slightly higher. The board of review contended its comparables #1 through #4 are Prairie III models and its comparable #5 is a Prairie II model. Based on this evidence, the board of review requested confirmation of the subject's assessment.

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 record contains a total of fourteen equity comparables for the Board's consideration. The Board gives less weight to the appellant's comparables #1 and #3 through #9, which are less similar to the subject in model type and dwelling size than the other comparables in this record that are identical to the subject in dwelling size. The Board also gives less weight to the board of review's comparables #1 and #2, which have finished basement area unlike the subject, and to the board of review's comparable #5, which lacks a garage that is a feature of the subject.

The Board finds the best evidence of assessment equity to be the appellant's comparable #2 and the board of review's comparables #3 and #4, which are identical or more similar to the subject in dwelling size, model type, age, location, and most features, although two comparables each have a full basement unlike the subject and one comparable is reported to have central air conditioning unlike the subject, suggesting downward adjustments to these comparables would be needed to make them more equivalent to the subject. Although the board of review argued

other Prairie model homes are valued lower than the subject's Prairie III model, the board of review did not explain any reasons for its contention that these homes have higher values. Moreover, the Board finds the Prairie model homes in this record are identical to the subject in dwelling size and are highly similar to the subject in age and other features.

These comparables have improvement assessments that range from \$121,560 to \$135,261 or from \$54.05 to \$60.14 per square foot of living area. The subject's improvement assessment of \$127,074 or \$56.50 per square foot of living area falls within the range established by the best comparables in this record. Based on this record and after considering appropriate adjustments to the best comparables for differences from the subject, 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 21, 2026



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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