



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

APPELLANT: Louigi & Maria Scola
DOCKET NO.: 15-00251.001-R-1
PARCEL NO.: 07-01-12-410-014-0000

The parties of record before the Property Tax Appeal Board are Louigi & Maria Scola, the appellants, by attorney Brian S. Maher, of Weis, DuBrock, Doody & Maher in Chicago; 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: \$25,070
IMPR.: \$86,550
TOTAL: \$111,620

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 2015 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 two-story dwelling of frame exterior construction with 2,569 square feet of living area. The dwelling was built in 1998. Features of the home include a basement, central air conditioning, a fireplace and a three-car garage. The property is located in Bolingbrook, Wheatland Township, Will County.

The appellants' appeal is based on overvaluation. In support of the overvaluation argument, the appellants submitted four comparable sales. The comparables consist of two-story dwellings that were built from 1995 to 1998. The dwellings had features with varying degrees of similarity when compared to the subject. The dwellings range in size from 2,187 to 3,344 square feet of living area. The comparables sold from February 2014 to October 2014 for prices ranging from \$270,000 to \$387,500 or from \$114.53 to \$123.76 per square foot of living area including land. Based on this evidence, the appellants requested the total assessment be reduced to \$101,893.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the subject's final assessment of \$111,620. The subject's assessment reflects an estimated market value of \$335,699 or \$130.67 per square foot of living area including land when applying Will County's 2015 three-year average median level of assessment of 33.25% as determined by the Illinois Department of Revenue. 86 Ill.Admin.Code §1910.50(c)(1).

In support of the subject's assessment, the board of review submitted information on four comparable sales located within the same neighborhood assessment code as the subject property. The comparables consist of two-story dwellings that were built from 1995 to 1998. The dwellings had features with varying degrees of similarity when compared to the subject. The dwellings range in size from 2,330 to 2,850 square feet of living area. The comparables sold from February 2014 to November 2014 for prices ranging from \$315,000 to \$369,000 or from \$127.02 to \$136.74 per square foot of living area including land. Based on this evidence, the board of review requested confirmation of the subject's assessment.

Conclusion of Law

The appellants contend the market value of the subject property is not accurately reflected in its assessed valuation. When market value is the basis of the appeal the value of the property must be proved by a preponderance of the evidence. 86 Ill.Admin.Code §1910.63(e). Proof of market value may consist of an appraisal of the subject property, a recent sale, comparable sales or construction costs. 86 Ill.Admin.Code §1910.65(c). 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 eight comparable sales for the Board's consideration. The Board gave less weight to the appellants' comparables due to their lack of proximity to the subject and larger or smaller dwelling size when compared to the subject property. The Board finds the best evidence of market value in the record to be the board of review's comparables. These comparables are similar in location, age, dwelling size, design, exterior construction and features. These comparables sold for prices ranging from \$315,000 to \$369,000 or from \$127.02 to \$136.74 per square foot of living area, including land. The subject's assessment reflects an estimated market value of \$335,699 or \$130.67 per square foot of living area including land, which falls within the range established by the best sales comparables in this record. Based on this record the Board finds the subject's assessment is reflective of market value and a reduction in the subject's assessment is not justified.

the session of the Board of Review at which assessments for the subsequent year 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 the subsequent year 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.

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.