



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

APPELLANT: Anthony Decicco
DOCKET NO.: 16-01065.001-R-1
PARCEL NO.: 12-02-18-106-021-0000

The parties of record before the Property Tax Appeal Board are Anthony Decicco, the appellant, by attorney John P. Booras, of the Law Offices of John P. Booras in Hickory Hills; and the Will County Board of Review.

Based on the facts and exhibits presented in this matter, the Property Tax Appeal Board hereby finds **A Reduction** 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: \$24,500
IMPR.: \$61,750
TOTAL: \$86,250

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 2016 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 is improved with a two-story single-family dwelling of frame construction with 2,470 square feet of living area. The dwelling is situated on a 9,892-square foot site. The dwelling was constructed in 2003. Features of the dwelling include a full, finished basement, central air conditioning, a fireplace, and a two-car garage. The property is located in Bolingbrook, DuPage Township, Will County.

The appellant contends assessment inequity as the basis of the appeal. The appellant did not contest the land assessment. In support of this argument, the appellant submitted information on six assessment comparables located within .4 of a mile of a mile from the subject property and in the same subdivision as the subject. The comparables are described as two-story single-family dwellings of frame construction each containing 2,470 square feet of living area. Each comparable features a full, finished basement, central air conditioning, a fireplace and a two-car

garage. The comparables have improvement assessments ranging from \$61,400 to \$62,400 or from \$24.85 to \$25.26 per square foot of living area. Based on this evidence, the appellant requested that the improvement assessment of the subject be reduced.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$92,400. The subject property has an improvement assessment of \$67,900 or \$27.49 per square foot of living area. In support of its contention of the correct assessment, the board of review submitted information on three equity comparables located within .58 of a mile from the subject property and within the same subdivision as the subject. The comparables are improved with two-story single-family dwellings of brick construction that were constructed in 2005. The dwellings each contain 2,500 square feet of living area.¹ The comparables feature full unfinished basements, central air conditioning, a fireplace and a two-car garage. The comparables have an improvement assessment of \$65,700 or \$26.28 per square foot of living area. The board of review also submitted property record cards for the subject and the three comparables along with a brief in support of the assessment. Based on this evidence, the board of review requested that the subject's improvement assessment be confirmed.

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 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 met this burden of proof and a reduction in the subject's assessment is warranted.

The parties submitted a total of nine suggested comparables for the Board's consideration. The comparables have a high degree of similarity to the subject property. The Board gave less weight to the board of review comparables due to not having a finished basement, unlike the subject. In its brief, the board of review argued that the appellant's comparables do not have finished basements, unlike the subject; however, it did not submit property record cards for the appellant's comparables to counter the appellant's evidence.

The Board finds the best evidence of assessment equity to be the six comparables submitted by the appellant. These comparables are most similar when compared to the subject property in location, site size, dwelling size, design, and features. The comparables have improvement assessments ranging from \$61,400 to \$62,400 or from \$24.85 to \$25.26 per square foot of living area. The subject's improvement assessment of \$67,900 or \$27.49 per square foot of living area is above the range established by the most similar comparables in this record. After considering adjustments to the comparables for differences when compared to the subject, the Board finds

¹ Board of review contends that an aerial view depicts the subject property having an extended family room which adds additional 30 square feet of living area bringing the total to 2,500 which will be corrected and reflected in the 2017 assessment. The Property Tax Appeal Board finds that this discrepancy will not impact its analysis or decision.

the subject's improvement assessment is not supported. Based on this record, the Board finds that the subject's improvement was inequitably assessed and, therefore, a reduction in the subject's assessment is warranted.

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: July 16, 2019



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

State of Illinois
Property Tax Appeal Board
William G. Stratton Building, Room 402
401 South Spring Street
Springfield, IL 62706-4001

APPELLANT

Anthony Decicco, by attorney:
John P. Booras
Law Offices of John P. Booras
9154 West 93rd Street
Hickory Hills, IL 60457

COUNTY

Will County Board of Review
Will County Office Building
302 N. Chicago Street
Joliet, IL 60432