



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

APPELLANT: Frank Biela  
DOCKET NO.: 19-00273.001-R-1  
PARCEL NO.: 16-05-18-102-014-0000

The parties of record before the Property Tax Appeal Board are Frank Biela, the appellant, by attorney Scott Shudnow of Shudnow & Shudnow, Ltd. 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 **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:** \$22,855  
**IMPR.:** \$83,812  
**TOTAL:** \$106,667

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 2019 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 one-story dwelling of brick and stone exterior construction with 2,336 square feet of living area. The dwelling was built in 2006 and is approximately 13 years old. Features of the home include an unfinished full basement, central air conditioning, one fireplace and a three-car attached garage. The property has a 13,455 square foot site and is located in Lockport, Homer Township, Will County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted an appraisal estimating the subject property had a market value of \$320,00 as of January 1, 2019. The appraisal was prepared by Garry Nusinow, a State of Illinois Certified General Real Estate Appraiser. Nusinow developed the sales comparison approach to value using four comparable sales improved with one-story dwellings of brick and masonry or brick, frame and masonry construction that range in size from 2,040 to 2,835 square feet of

living area. The homes range in age from 12 to 24 years old. Each comparable has a basement with finished area, central air conditioning, one fireplace and a two-car or a three-car garage. The comparables have sites ranging in size from 10,260 to 15,450 square feet of land area and are located in Lockport within .37 miles of the subject property. The sales occurred from October 2017 to March 2019 for prices ranging from \$302,000 to \$350,000 or from \$119.22 to \$150.34 per square foot of living area, including land. The appraiser adjusted the comparables for differences from the subject to arrive at adjusted prices ranging from \$289,500 to \$343,500 and arrived at an estimated value of \$320,000 or \$136.93 per square foot of living area, including land. The appellant requested the assessment be reduced to \$106,677 to reflect the appraised value.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$118,711. The subject's assessment reflects a market value of \$355,742 or \$152.29 per square foot of living area, land included, when using the 2019 three-year average median level of assessment for Will County of 33.37% as determined by the Illinois Department of Revenue.

In support of its contention of the correct assessment the board of review submitted information on four comparable sales improved with one-story dwellings of brick, brick and stone, or brick and siding exterior construction ranging in size from 2,040 to 2,371 square feet of living area. The dwellings were built from 1994 to 2009. Each comparable is described as having an unfinished full or partial basement, central air conditioning, and a garage ranging in size from 460 to 627 square feet of building area. Three comparables have one fireplace. These properties have sites ranging in size from 10,227 to 10,899 and are located in the within .37 miles of the subject property. The sales occurred from September 2017 to January 2019 for prices ranging from \$302,000 to \$359,900 or from \$139.18 to 168.41 per square foot of living area, including land. Board of review comparables #2 and #3 are the same properties as appellant's appraiser's comparables #4 and #1, respectively.

In rebuttal the board of review provided a statement from the township assessor asserting that appraisal comparable #1 has 2,336 square feet of living area rather than 2,328 square feet as stated in the report. The assessor also asserted that appellant's appraisal comparables #2 and #3 are located in Lockport Township with 2,494 and 2,762 square feet of living area as per the assessor's records rather than 2,428 and 2,835 square feet of living area as stated in the appraisal, respectively.

The board or review requested no change be made to the assessment.

In rebuttal the appellant's attorney contends the board of review sales are unadjusted. The appellant also submitted copies of the Multiple Listing Service (MLS) data sheets and photos taken from the MLS data sheets for each of the board of review comparables. The appellant's counsel asserted that appraisal sale #1 and board of review sale #3, a common comparable, has a finished basement while the subject has an unfinished basement that is not accounted for by the assessor or the board of review. The appellant's counsel asserted that appraisal sale #2 and board of review sale #4, a common comparable, has a finished basement while the subject has an unfinished basement that is not accounted for by the assessor or the board of review. Appellant's counsel asserted that board of review sale #1 sold for \$330,000 but has superior new hardwood

floors and demonstrates the appraiser's opinion of value is fair. The appellant's attorney also contends that board of review comparable #4 was rehabbed and remodeled in 2016 according to the MLS data as well as having a superior brick paver patio, heated finished garage, a lawn irrigation system, an emergency backup generator, a security system, and wood floors throughout.

### **Conclusion of Law**

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

The Board finds the best evidence of market value to be the appraisal submitted by the appellant. The appellant's appraiser utilized the sales comparison approach to value to arrive at an estimated market value of \$320,000 as of January 1, 2019. The comparable sales used by the appraiser are relatively similar to the subject in age, size, style, and features. Additionally, two of the four comparables sales used by the appellant's appraiser were also submitted by the board of review. The appellant's appraiser made logical adjustments to the comparables for differences from the subject property. The Board further finds the sales submitted by the board of review are also similar to the subject dwelling in most respects, however, the appellant's counsel demonstrated in rebuttal that the comparables have superior attributes in relation to the subject property that were not considered or discussed in the board of review analysis. Based on this evidence the Board finds a reduction in the subject's assessment commensurate with the appellant's request is 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.



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Chairman



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Member

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Member



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Member



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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: January 18, 2022



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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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