



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

APPELLANT: Ronald Buoscio  
DOCKET NO.: 19-00535.001-R-1  
PARCEL NO.: 16-05-07-301-013-0000

The parties of record before the Property Tax Appeal Board are Ronald Buoscio, the appellant, by attorney Steven Kandelman, of Rieff Schramm Kanter & Guttman 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:** \$22,855  
**IMPR.:** \$119,201  
**TOTAL:** \$142,056

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 consists of a two-story dwelling of brick and siding exterior construction with 3,454 square feet of living area. The dwelling was constructed in approximately 2008 and is 11 years old. Features of the home include an unfinished basement, central air conditioning, a fireplace and a garage with 602 square feet of building area. The property has an 11,124 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 information on three comparable sales located within 0.32 of a mile from the subject property. The comparables have sites that range in size from 10,745 to 11,018 and are improved with two-story dwellings of brick and siding exterior construction that range in size

from 3,289 to 3,696 and range in age from 11 to 14 years old.<sup>1</sup> Each comparable has an unfinished basement, central air conditioning, one fireplace and a garage with either 671 or 930 square feet of building area. The properties sold from June 2017 to November 2018 for prices ranging from \$342,500 to \$423,750 or from \$95.11 to \$115.84 per square foot of living area, land included. Based on this evidence, the appellant requested the subject's assessment be reduced to \$124,942 which reflects a market value of \$374,863 or \$108.53 when applying the statutory level of assessment of 33.33%.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$142,056. The subject's assessment reflects a market value of \$425,700 or \$123.25 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 three comparable sales located within 0.09 of a mile from the subject property. The comparables have sites that range in size from 9,850 to 12,602 square feet of land area and are improved with two-story dwellings of brick and siding exterior construction that range in size from 3,256 to 3,696 square feet of living area. The homes are either 10 or 14 years old. Each comparable has an unfinished basement, central air conditioning and a garage ranging in size from 602 to 930 square feet of building area. Two of the comparables each have one fireplace. The comparables sold from November 2017 to August 2018 for prices ranging from \$395,000 to \$465,000 or from \$119.26 to \$128.69 per square foot of living area.

The Homer Township Assessor submitted written comments critiquing the appellant's comparable #2 asserting the property is located in a different subdivision than the subject and therefore should be given less weight. Based on this evidence, the board of review requested the subject's assessment be confirmed.

### **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 did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The parties submitted six comparable sales for the Board's consideration. The Board gave reduced weight to the appellant's comparable #3 along with board of review comparable #2 which sold in 2017 and are less likely to reflect market value as of the January 1, 2019 assessment date.

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<sup>1</sup> Some property details for the appellant's comparable sales were provided by or corrected with information submitted by the Homer Township Assessor's Office.

The Board finds the best evidence of market value to be the remaining comparables which sold more proximate in time to the January 1, 2019 assessment date and are relatively similar to the subject in location, age, design, dwelling size and most features. These comparables sold from June to November 2018 for prices ranging from \$342,500 to \$465,000 or from \$95.11 to \$128.69 per square foot of living area, including land. The subject's assessment reflects a market value of \$425,700 or \$123.25 per square foot of living area, including land, which falls within the range established by the best comparable sales in this record. After considering adjustments to the comparables for difference from the subject, the Board finds 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.



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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: September 21, 2021



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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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