



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

APPELLANT: Benny Scianna
DOCKET NO.: 20-06004.001-R-1
PARCEL NO.: 12-02-10-302-052-0000

The parties of record before the Property Tax Appeal Board are Benny Scianna, the appellant, by attorney George J. Relias, of Relias Law Group, 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 **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: \$13,903
IMPR.: \$42,837
TOTAL: \$56,740

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 2020 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 one-story dwelling of brick and frame exterior construction with 1,210 square feet of living area. The dwelling was constructed in 1971. Features of the home include a crawl space foundation and a 287 square foot 1-car garage. The property has a 7,146 square foot site and is located in Bolingbrook, DuPage 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 reported to be located from 0.38 of a mile to 1.83 miles from the subject property. The comparables have sites that range in size from 6,785 to 7,841¹ square feet of land area and are improved with one-story dwellings of frame exterior construction ranging in size from 1,183 to 1,387 square feet of living area. The homes

¹ Property details for the appellant's comparables, not reported in the grid analysis were found in the property record cards or Multiple Listing Service sheets for the properties which were submitted by the appellant.

were built from 1974 to 1979. The comparable homes have either a concrete slab foundation, a crawl space foundation or no basement. Each comparable has either a 1-car or a 2-car garage. The properties sold from December 2018 to August 2020 for prices of \$150,000 or \$155,000 or from \$108.15 to \$126.80 per square foot of living area, land included.

The appellant submitted copies of the Multiple Listing Service (MLS) sheets for each of the comparable properties depicting comparable #1 was sold in "as is" condition, comparable #2 has an updated kitchen, updated flooring and new windows, while comparable #3 has updated carpeting. Based on this evidence, the appellant requested the subject's total assessment be reduced to \$47,873 which reflects a market value of \$143,633 or \$118.71 per square foot of living area, land included, 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 \$56,740. The subject's assessment reflects a market value of \$170,033 or \$140.52 per square foot of living area, land included, when using the 2020 three-year average median level of assessment for Will County of 33.37% as determined by the Illinois Department of Revenue.

The board of review critiqued the appellant's comparables contending that each of these properties are located outside of the subject's subdivision/neighborhood, are different models than the subject, and that all are located more than one mile from the subject property.² The board of review argued the subject's subdivision/neighborhood is very large with over 180 valid sales to choose from and that the best comparable properties would have the same model dwelling as the subject and be located in close proximity to the subject.

In support of its contention of the correct assessment the board of review submitted information on four comparable sales located within 0.37 of a mile and in the same neighborhood code as the subject property. The comparables have sites that range in size from approximately 7,458 to 8,533 square feet of land area and are improved with one-story dwellings of brick and frame or stone and frame exterior construction each with 1,210 square feet of living area and built in either 1971 or 1972. Each comparable has a crawl space foundation and a 287 square foot 1-car garage. The properties sold from March 2018 to April 2020 for prices ranging from \$175,500 to \$195,000 or from \$145.04 to \$161.16 per square foot of living area, land included. 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.

² In its brief, the board of review asserted appellant comparable #1 is located 1.73 miles from the subject which was not refuted by the appellant.

The parties submitted seven comparable sales for the Board's consideration. The Board gives less weight to the appellant's comparables which are less similar to the subject in location and/or condition. The Board gives less weight to board of review comparable #2 which sold in March 2018, less proximate to the January 1, 2020 lien date than other properties in the record.

The Board finds the best evidence of market value to be board of review comparables #1, #3 and #4 which are identical or nearly identical to the subject in location, age, design, dwelling size and other features. These comparables sold from July 2019 to April 2020 for prices ranging from \$175,500 to \$195,000 or from \$145.04 to \$161.16 per square foot of living area, including land. The subject's assessment reflects a market value of \$170,033 or \$140.52 per square foot of living area, including land, which falls below the range established by the best comparable sales in this record. After considering appropriate adjustments to the best comparables for differences from the subject, the Board finds the subject's assessment is justified and a reduction in the subject's assessment is not 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: February 20, 2024



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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