



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

APPELLANT: Christine Casciani  
DOCKET NO.: 20-06059.001-R-1  
PARCEL NO.: 07-01-33-311-002-0000

The parties of record before the Property Tax Appeal Board are Christine Casciani, the appellant, by attorney George N. Reveliotis, of Reveliotis Law, P.C. in Park Ridge; 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:** \$28,848  
**IMPR.:** \$100,278  
**TOTAL:** \$129,126

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 two-story dwelling of frame exterior construction with 2,843 square feet of living area. The dwelling was constructed in 2002 and is approximately 18 years old. Features of the home include an unfinished basement, central air conditioning, one fireplace, a 667 square foot garage and an inground swimming pool. The property has an approximately 10,000 square foot site and is located in Plainfield, Wheatland Township, Will County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted a grid analysis and Multiple Listing Service (MLS) sheets with information on three comparable sales located in the same assessment neighborhood code as the subject property. The comparables have sites that range in size from 4,416 to 13,800 square feet of land area and are improved with two-story dwellings of frame exterior construction that range in size

from 2,815 to 2,893 square feet of living area. The dwellings range in age from 15 to 18 years old. Each comparable has a basement, with two having finished area. Each dwelling has central air conditioning and either a 2-car or a 3-car garage. Two comparables each have one fireplace. The properties sold from April 2018 to November 2019 for prices ranging from \$325,000 to \$372,000 or from \$115.45 to \$128.59 per square foot of living area, land included. Based on this evidence, the appellant requested the subject's total assessment be reduced to \$116,144 which reflects a market value of \$348,467 or \$122.57 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 \$129,126. The subject's assessment reflects a market value of \$386,952 or \$136.11 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.

In support of its contention of the correct assessment the board of review submitted information on five comparable sales located within 0.21 of a mile from the subject property. Board of review comparables #1 and #3 are the same properties as the appellant's comparables #2 and #3. The comparables have sites that range in size from 4,416 to 10,000 square feet of land area and are improved with two-story dwellings of frame exterior construction that range in size from 2,757 to 2,916 square feet of living area. The homes were built from 2002 to 2005. Each comparable has a basement, with one having finished area. Each dwelling has central air conditioning, one fireplace and a garage ranging in size from 457 to 775 square feet of building area. Comparable #5 has an inground swimming pool. The properties sold from June 2017 to September 2020 for prices ranging from \$360,000 to \$410,000 or from \$123.46 to \$141.43 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.

The record contains a total of six comparable properties for the Board's consideration, as two properties were common to both parties. One of the common comparables, appellant comparable #2/board of review comparable #1 sold in 2018 and again in 2020. The Board gives less weight to appellant comparables #1 and #2 along with board of review comparable #5 which sold in 2017 or 2018, less proximate in time to the January 1, 2020 assessment date.

The Board finds the best evidence of market value to be the appellant comparable #3 and board of review comparables #1, #2, #3 and #4, including a common property, which sold proximate to the assessment date at issue and are more similar to the subject in location, age, design, dwelling size and other features. However, none of these best comparables has an inground swimming

pool like the subject, suggesting upward adjustments are needed to make these properties more equivalent to the subject. These comparables sold from November 2019 to September 2020 for prices ranging from \$360,000 to \$388,500 or from \$123.46 to \$140.91 per square foot of living area, including land. The subject's assessment reflects a market value of \$386,952 or \$136.11 per square foot of living area, including land, which falls within the range established by the best comparable sales in this record. After considering appropriate adjustments to the comparables for differences from the subject, the Board finds 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: May 16, 2023



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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