



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

APPELLANT: Christine Casciani  
DOCKET NO.: 21-05519.001-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:** \$29,312  
**IMPR.:** \$101,892  
**TOTAL:** \$131,204

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 2021 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 2-story dwelling of frame exterior construction with 2,843 square feet of living area. The dwelling was constructed in 2002. Features of the home include a basement, central air conditioning, a fireplace, a 667 square foot 3-car garage, and an inground swimming pool.<sup>1</sup> The property has a 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 information on three comparable sales located within the same assessment neighborhood code as the subject. The parcels range in size from 4,416 to 10,019 square feet of land area and are improved with 2-story homes of brick, vinyl siding, or brick and vinyl siding

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<sup>1</sup> Additional details regarding the subject not reported by the appellant are found in the subject's property record card presented by the board of review.

exterior construction ranging in size from 2,830 to 2,916 square feet of living area.<sup>2</sup> The dwellings were built from 2002 to 2005. Each home has a basement, one of which has finished area, central air conditioning, and 2-car or a 3-car garage. Two homes have a fireplace. The comparables sold in November 2019 and September 2020 for prices ranging from \$360,000 to \$372,000 or from \$123.46 to \$128.59 per square foot of living area, including land. Based on this evidence the appellant requested a reduction in the subject's assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$131,204. The subject's assessment reflects a market value of \$393,533 or \$138.42 per square foot of living area, land included, when using the 2021 three year average median level of assessment for Will County of 33.34% 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 located within 0.19 of a mile from the subject. Comparable #1 is the same property as the appellant's comparable #2. The comparables have 4,416 or 10,000 square foot sites that are improved with 2-story homes of frame exterior construction ranging in size from 2,757 to 2,830 square feet of living area. The dwellings were built from 2000 to 2003. Each home has a basement, central air conditioning, a fireplace, and a garage ranging in size from 441 to 586 square feet of building area. The comparables sold from August 2020 to December 2021 for prices ranging from \$362,500 to \$430,000 or from \$128.09 to \$154.07 per square foot of living area, including land. Based on this evidence the board of review requested confirmation of the subject's assessment.

### **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 sales, with one common sale, for the Board's consideration. The Board gives less weight to the appellant's comparables #1 and #3, which sold less proximate to the assessment date than other comparables in this record. The Board gives less weight to the appellant's comparable #2/board of review's comparable #1, which has a much smaller lot than the subject.

The Board finds the best evidence of market value to be the board of review's comparables #2, #3, and #4, which sold more proximate in time to the assessment date and are similar to the subject in dwelling size, age, location, and features, although none of these comparables has an inground swimming pool like the subject, suggesting upward adjustments to these comparables would be needed to make them more equivalent to the subject. These most similar comparables sold for prices ranging from \$388,500 to \$430,000 or from \$140.91 to \$154.07 per square foot of

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<sup>2</sup> Additional details regarding these comparables are found in their listing sheets presented by the appellant.

living area, including land. The subject's assessment reflects a market value of \$393,533 or \$138.42 per square foot of living area, including land, which is within the range established by the best comparable sales in terms of total market value and below the range on a price per square foot basis. Based on this evidence 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.



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 18, 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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