



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

APPELLANT: Rocco Biscaglio
DOCKET NO.: 21-05681.001-R-1
PARCEL NO.: 15-08-33-302-008-0000

The parties of record before the Property Tax Appeal Board are Rocco Biscaglio, the appellant, by Mary Kate Gorman, Attorney at Law 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: \$29,513
IMPR.: \$102,753
TOTAL: \$132,266

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 two-story dwelling of brick and vinyl exterior construction with 3,368 square feet of living area. The dwelling was constructed in 2004. Features of the home include an unfinished basement, central air conditioning, one fireplace and a 3-car garage. The property has an approximately 21,344 square foot site and is located in New Lenox, New Lenox Township, Will County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on four comparable sales located from 0.19 to 0.94 of a mile from the subject property. The comparables have sites that range in size from 3,750 to 12,555 square feet of land area¹ and are improved with two-story dwellings of brick or brick and vinyl siding exterior construction ranging in size from 2,574 to 2,778 square feet of living area. The

¹ The Board finds the best description of the appellant's comparable sales was found in their respective property record cards, submitted by the board of review, and not refuted by the appellant.

dwellings were built from 1998 to 2005. Each comparable has a basement with finished area, central air conditioning, one fireplace and a 2-car or a 3-car garage. The properties sold from October 2019 to January 2021 for prices ranging from \$317,000 to \$349,000 or from \$114.11 to \$131.70 per square foot of living area, land included.² Based on this evidence, the appellant requested the subject's total assessment be reduced to \$112,878 which reflects a market value of \$338,668 or \$100.55 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 \$132,266. The subject's assessment reflects a market value of \$396,719 or \$117.79 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, through the New Lenox Township Assessor, submitted a copy of the appellant's grid analysis with corrected dwelling sizes and price per square foot calculations. The township assessor also submitted copies of the property record cards and PTAX-203 Real Estate Transfer Declarations for each of the appellant's comparables. Given the corrected per square foot sale prices of the appellant's comparable sales, the board of review argued the subject's per square foot market value based on assessment was within the range of these comparable sales. 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 four comparable sales for the Board's consideration, as the board of review submitted a corrected copy of the appellant's grid analysis. The Board gives less weight to appellant comparable #2 which sold in 2019, less proximate to the January 1, 2021 assessment date than other properties in the record.

The Board finds the best evidence of market value to be appellant comparables #1, #3 and #4 which sold proximate to the assessment date at issue in this appeal and are similar to the subject in location, age and design. However, each of these best comparables have varying degrees of similarity to the subject in dwelling size, basement feature and/or site size, suggesting adjustments are needed to make these properties more equivalent to the subject. These best comparables sold from July 2020 to January 2021 for prices ranging from \$317,000 to \$349,000 or from \$114.11 to \$131.70 per square foot of living area, including land. The subject's

² The price per square foot for the appellant's comparables has been corrected using corrected dwelling size data as found in the respective property record cards.

assessment reflects a market value of \$396,719 or \$117.79 per square foot of living area, including land, which falls above the range established by the best comparable sales in this record on an overall market value basis and well within the range on a per square foot basis. Given the subject's larger dwelling size, a higher overall market value appears to be logical. After considering appropriate adjustments to the 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: November 21, 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

State of Illinois
Property Tax Appeal Board
William G. Stratton Building, Room 402
401 South Spring Street
Springfield, IL 62706-4001

APPELLANT

Rocco Biscaglio, by attorney:
Mary Kate Gorman
Attorney at Law
10644 South Western Avenue
Chicago, IL 60643

COUNTY

Will County Board of Review
Will County Office Building
302 N. Chicago Street
Joliet, IL 60432