



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

APPELLANT: Mark Paggie  
DOCKET NO.: 21-05684.001-R-1  
PARCEL NO.: 07-01-03-102-037-1008

The parties of record before the Property Tax Appeal Board are Mark Paggie, 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:** \$20,296  
**IMPR.:** \$38,784  
**TOTAL:** \$59,080

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 one-story ranch style dwelling of frame exterior construction with 1,240 square feet of living area. The dwelling was constructed in 2000. Features of the home include central air conditioning and a 253 square foot, 1-car garage. The property is located in Naperville, Wheatland 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 within 0.35 of a mile from the subject property. The comparables are improved with one-story dwellings of vinyl or aluminum siding exterior construction with 1,139 square feet of living area all of which are 20 years old. Each comparable has central air conditioning and a 1-car garage. The properties sold from July 2019 to October 2020 for prices ranging from \$163,000 to \$173,000 or from \$143.11 to \$151.89 per square foot of living area, land included. Based on this evidence, the appellant requested the subject's total assessment be reduced to \$56,078 which reflects a market value of \$168,251 or

\$135.69 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 \$59,080. The subject's assessment reflects a market value of \$177,205 or \$142.91 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 five comparable sales located within 0.34 of a mile from the subject and in the same assessment neighborhood code as the subject property. The comparables are improved with ranch style dwellings of frame exterior construction with 1,240 square feet of living area that were built from 1999 to 2003. Each comparable has central air conditioning and a 253 square foot garage. The properties sold from July 2020 to July 2021 for prices ranging from \$177,000 to \$225,000 or from \$142.74 to \$181.45 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 parties submitted nine comparable sales for the Board's consideration. The Board gives less weight to appellant comparables #1, #2 and #4 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 comparable #3 along with each of the board of review comparables which sold proximate to the assessment date at issue and are similar to the subject in location, age, design, dwelling size and other features. These comparables sold from July 2020 to July 2021 for prices ranging from \$169,000 to \$225,000 or from \$142.74 to \$181.45 per square foot of living area, including land. The subject's assessment reflects a market value of \$177,205 or \$142.91 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 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

Mark Paggie, 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