



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

APPELLANT: Luigi & Maria Scola
DOCKET NO.: 21-05733.001-R-1
PARCEL NO.: 07-01-12-410-014-0000

The parties of record before the Property Tax Appeal Board are Luigi & Maria Scola, the appellants, by attorney Brian S. Maher, of Weis, DuBrock, Doody & Maher 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: \$29,242
IMPR.: \$97,347
TOTAL: \$126,589

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellants 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 2,569 square feet of living area. The dwelling was constructed in 1998. Features of the home include a basement, central air conditioning, a fireplace, a 3-car garage, and an inground swimming pool.¹ The property is located in Bolingbrook, Wheatland Township, Will County.

The appellants contend assessment inequity concerning the improvement assessment as the basis of the appeal. In support of this argument the appellants submitted information on four equity comparables located within the same assessment neighborhood code as the subject. The comparables are improved with 2-story homes of frame exterior ranging in size from 2,787 to

¹ The parties differ regarding the subject's features and amenities. The Board finds the best evidence of the subject's features and amenities is found in the subject's property record card containing a sketch of the subject property, which was not refuted by the appellants in written rebuttal.

3,131 square feet of living area. The dwellings were built in 1997 or 1998. Each home has a basement, central air conditioning, and a 2-car or a 3-car garage. Comparable #3 has an inground swimming pool.² The comparables have improvement assessments ranging from \$101,815 to \$113,617 or from \$36.15 to \$36.58 per square foot of living area. Based on this evidence the appellants requested a reduction in the subject's improvement assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$126,589. The subject property has an improvement assessment of \$97,347 or \$37.89 per square foot of living area.

In support of its contention of the correct assessment the board of review submitted information on six equity comparables presented in two grid analyses.³ The comparables are located within the same assessment neighborhood code as the subject. The comparables are improved with 2-story homes of frame exterior construction ranging in size from 2,554 to 2,907 square feet of living area. The dwellings were built from 1995 to 2003. Each home has a basement, one of which has finished area, central air conditioning, a fireplace, and a garage ranging in size from 604 to 759 square feet of building area. Comparables #4, #5, and #6 each have an inground swimming pool. The comparables have improvement assessments ranging from \$96,891 to \$126,519 or from \$37.94 to \$44.80 per square foot of living area.

The board of review submitted a letter from the township assessor's office asserting that the subject has an inground swimming pool, which was not assessed for the 2021 tax year. The assessor explained the township assessor's office was not aware of this amenity until reviewing the subject property for this appeal, but stated pictometry software indicated this amenity was present since at least 2007. The assessor argued the appellants' comparables are larger homes than the subject and the appellant's comparable #3 also has an inground swimming pool. Based on this evidence the board of review requested the subject's assessment be sustained.

Conclusion of Law

The appellants contend assessment inequity as the basis of the appeal. When unequal treatment in the assessment process is the basis of the appeal, the inequity of the assessments must be proved by clear and convincing evidence. 86 Ill.Admin.Code §1910.63(e). Proof of unequal treatment in the assessment process should consist of documentation of the assessments for the assessment year in question of not less than three comparable properties showing the similarity, proximity and lack of distinguishing characteristics of the assessment comparables to the subject property. 86 Ill.Admin.Code §1910.65(b). The Board finds the appellants did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The record contains a total of ten equity comparables for the Board's consideration. The Board gives less weight to the appellants' comparables #1, #2, and #4 and the board of review's comparables #1, #2, and #3, due to substantial differences from the subject in dwelling size

² The board of review reported comparable #3 has an inground swimming pool, which was not refuted by the appellants in written rebuttal.

³ The first grid analysis contains comparables without inground swimming pools and the second grid analysis contains comparables with inground swimming pools. Comparables #1 through #3 on the second grid analysis are renumbered as comparables #4 through #6.

and/or which lack an inground swimming pool that is a feature of the subject. The Board finds the board of review demonstrated that the subject had an inground swimming pool as of January 1, 2021, which was not refuted by the appellants in written rebuttal. The Board also gives less weight to the board of review's comparable #5, which has finished basement area unlike the subject.

The Board finds the best evidence of assessment equity to be the appellants' comparable #3 and the board of review's comparables #4 and #6, which are more similar to the subject in dwelling size, age, location, and features. These most similar comparables have improvement assessments ranging from \$104,951 to \$117,100 or from \$36.15 to \$40.85 per square foot of living area. The subject's improvement assessment of \$97,347 or \$37.89 per square foot of living area falls below the range established by the best comparables in terms of total improvement assessment and is within the range on a per square foot basis. Based on this record and after considering appropriate adjustments to the best comparables for differences when compared to the subject, the Board finds the appellants did not demonstrate with clear and convincing evidence that the subject's improvement was inequitably assessed and 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

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

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