



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

APPELLANT: Matthew & Kristen Difiore  
DOCKET NO.: 21-05737.001-R-1  
PARCEL NO.: 19-09-09-206-007-0000

The parties of record before the Property Tax Appeal Board are Matthew & Kristen Difiore, the appellants; and the Will County Board of Review.

Based on the facts and exhibits presented in this matter, the Property Tax Appeal Board hereby finds **A Reduction** 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:** \$28,423  
**IMPR.:** \$111,605  
**TOTAL:** \$140,028

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 brick and frame exterior construction with 3,150 square feet of living area.<sup>1</sup> The dwelling was constructed in 1998 and is approximately 23 years old. Features of the home include a basement with finished area, central air conditioning, a fireplace, and a 3-car garage. The property has a 14,100 square foot site and is located in Mokena, Frankfort Township, Will County.

The appellants contend overvaluation as the basis of the appeal. In support of this argument the appellants submitted an appraisal estimating the subject property had a market value of \$420,000 as of November 19, 2020.<sup>2</sup> The appraisal was prepared by Honora Ciancanelli, a certified

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<sup>1</sup> The parties differ regarding the subject's dwelling size. The Board finds the best evidence of dwelling size is found in the appraisal which contains a sketch and measurement of the subject home.

<sup>2</sup> The Board notes the appellants also selected comparable sales as a basis of the appeal but did not submit any comparable sales (other than those comparables presented in the appraisal).

residential real estate appraiser, for the purchase of the subject property for a price of \$420,000 under contract dated November 10, 2020. The appraiser inspected the interior and exterior of the subject property on November 19, 2020.

Under the sales comparison approach the appraiser selected three comparable sales and one listing located from 0.19 of a mile to 1.32 miles from the subject. The parcels range in size from 13,535 to 22,216 square feet of land area and are improved with 2-story homes of brick exterior construction<sup>3</sup> ranging in size from 2,845 to 3,015 square feet of living area. The dwellings range in age from 17 to 25 years old. Each home has a basement, three of which have finished area, central air conditioning, a fireplace, and a 2-car or a 3-car garage. Comparable #3 has an inground swimming pool. Three comparables sold in August and September 2020 for prices ranging from \$401,000 to \$440,000 or from \$137.14 to \$147.26 per square foot of living area, including land. One comparable was listed for sale for a price of \$439,900 or \$154.62 per square foot of living area, including land. The appraiser made adjustments to the comparables for differences from the subject such as dwelling size, garage size, basement size and finish, and other improvements, to arrive at adjusted sale prices ranging from \$409,800 to \$448,600. The appraiser concluded a value of \$420,000 under this approach.

Under the cost approach, the appraiser estimated a value of \$70,000 for the subject's site based on land sales in the subject's market area. The appraiser calculated a replacement cost new for the subject home of \$386,700, subtracted depreciation of \$44,200, and added the value of other site improvements of \$15,000 to arrive at a value of \$427,500 under this approach.

In reconciling the two approaches, the appraiser relied on the sales comparison approach to opine a market value of \$420,000 for the subject as of November 19, 2020.

The appellants submitted a listing sheet for the subject property disclosing the subject property sold on December 14, 2020 for a price of \$420,000. The listing sheet further disclosed the subject was sold through a realtor<sup>4</sup> and was advertised for sale through the Multiple Listing Service for six days.

Based on this evidence the appellants requested a reduction in the subject's assessment to \$118,974, which would reflect a market value of \$356,958 or \$113.32 per square foot of living area, including land.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$146,115. The subject's assessment reflects a market value of \$438,257 or \$139.13 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 the subject's assessment the board of review submitted a grid analysis of the appraisal comparables, which are described above, together with a map depicting the locations of

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<sup>3</sup> The appraisal contains photographs of the comparables depicting each comparable having second floor living area and brick exterior construction.

<sup>4</sup> The listing sheet identified one of the appellants as the realtor.

these comparables in relation to the subject and property record cards for these comparables. The board of review reported that appraisal comparable #4 sold in April 2021 for a price of \$435,000 or \$152.90 per square foot of living area, including land.

The board of review submitted a letter from the township assessor's office contending the appraisal was not prepared for ad valorem tax purposes but rather for the purchase of the subject property in 2020.

Based on this evidence the board of review requested confirmation of the subject's assessment.

### **Conclusion of Law**

The appellants contend 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 appellants met his burden of proof and a reduction in the subject's assessment is warranted.

The record contains an appraisal, evidence of a recent sale of the subject property, and four comparable sales, which are common to both parties, for the Board's consideration. The Board finds the best evidence of market value to be the December 2020 sale of the subject property for \$420,000. The appellants presented a listing sheet for the transaction disclosing the property was sold through a realtor and was listed for sale through the Multiple Listing Service for six days. The board of review did not challenge the arm's length nature of the transaction. The subject's assessment reflects a market value of \$438,257 or \$139.13 per square foot of living area, including land, which is above the December 2020 sale price. The Board finds the subject property had a market value of \$420,000 as of the assessment date at issue. Since market value has been established the 2021 three year average median level of assessments for Will County of 33.34% as determined by the Illinois Department of Revenue shall apply. (86 Ill.Admin.Code §1910.50(c)(1)).

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.



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Chairman



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Member

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Member



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Member



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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: April 18, 2023



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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

Matthew & Kristen Difiore  
19341 Mansfield Lane  
Mokena, IL 60448

COUNTY

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