



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

APPELLANT: Joseph Schissler  
DOCKET NO.: 21-06191.001-R-1  
PARCEL NO.: 15-08-12-306-010-0000

The parties of record before the Property Tax Appeal Board are Joseph Schissler, the appellant, by attorney Kristin Kladis, of Kladis Law, PC 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 **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:** \$ 32,147  
**IMPR.:** \$145,791  
**TOTAL:** \$177,938

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 single-family residential dwelling of frame and masonry exterior construction with 3,492 square feet of living area. The dwelling is approximately 10 years old. Features of the home include an unfinished basement, central air conditioning, a fireplace and a 933 square foot garage. The property has a 12,600 square foot site according to the property record card and is located in Mokena, New Lenox Township, Will County.

The appellant contends assessment inequity as the basis of the appeal concerning the improvement assessment; no dispute was raised concerning the land assessment. In support of this argument, the appellant submitted information on three equity comparables located in close proximity to the subject. The comparables consist of two-story single-family dwellings of frame and masonry exterior construction that are either 9 or 10 years old. The homes range in size from 3,642 to 4,331 square feet of living area. Features include unfinished basements, central air

conditioning, a fireplace and a garage ranging in size from 658 to 840 square feet of building area. The comparables have improvement assessments ranging from \$142,857 to \$171,510 or from \$39.22 to \$39.60 per square foot of living area.

As part of the submission, counsel included a brief noting that the comparable dwellings, while larger than the subject, have lower per-square-foot improvement assessments than the subject. Thus, based on the foregoing evidence and argument, the appellant requested a reduced improvement assessment for the subject of \$138,841 or \$39.76 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$182,810. The subject property has an improvement assessment of \$150,663 or \$43.15 per square foot of living area.

In response to the appeal, the board of review submitted documentation prepared by the New Lenox Township Assessor's Office citing the proposition that dwellings varying in size from about 300 to 900 square feet will vary in value. The assessor noted the principle known as the "economies of scale" where a smaller property will have a higher per-square-foot assessment than a larger home on a square-foot-basis.

In support of its contention of the correct assessment, the board of review through the township assessor submitted information on four equity comparables located in the subject's neighborhood code. The comparables consist of two-story dwellings of frame and masonry exterior construction. The homes range in age from 8 to 16 years old and range in size from 3,126 to 3,558 square feet of living area. Features include unfinished basements, central air conditioning, a fireplace and a garage ranging in size from 798 to 926 square feet of building area. The comparables have improvement assessments ranging from \$137,808 to \$144,477 or from \$40.61 to \$44.36 per square foot of living area.

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

### **Conclusion of Law**

The taxpayer contends 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 appellant met this burden of proof and a reduction in the subject's assessment is warranted.

As an initial matter, the Board will address the issue related to the "economies of scale." The Property Tax Appeal Board finds that accepted real estate theory, referred to as the economies of scale, provides that, all things being equal, as the size of a property increases, the per unit value decreases. In contrast, as the size of a property decreases, the per unit value increases. Thus, it would be expected, all things being equal, that the subject's higher per-square-foot assessment is

reasonable given its dwelling size relative to the appellant's comparables with larger dwelling sizes as was also pointed out by the township assessor's memorandum.

The parties submitted a total of seven equity comparables to support their respective positions before the Property Tax Appeal Board. The Board has given reduced weight to appellant's comparables #2, #3 and #4 along with board of review comparables #1 and #4 due to substantial differences in dwelling size and/or age when compared to the subject dwelling.

The Board finds the best evidence of assessment equity to be appellant's comparable #1 along with board of review comparables #2 and #3 which are similar to the subject in location, age, dwelling size, foundation and most features. These comparables have improvement assessments that range from \$142,857 to \$144,477 or from \$39.22 to \$42.43 per square foot of living area. The subject's improvement assessment of \$150,663 or \$43.15 per square foot of living area falls above the range established by the best comparables in this record both in terms of overall value and on a square-foot basis. Based on this record and after analyzing adjustments to the three best comparables in the record for differences when compared to the subject, the Board finds the appellant did demonstrate with clear and convincing evidence that the subject's improvement was inequitably assessed and a reduction in the subject's assessment is 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.



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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: June 27, 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

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