



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

APPELLANT: Joseph Diciolla  
DOCKET NO.: 24-01231.001-R-1  
PARCEL NO.: 16-05-12-306-006-0000

The parties of record before the Property Tax Appeal Board are Joseph Diciolla, 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 **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:** \$28,086  
**IMPR.:** \$99,384  
**TOTAL:** \$127,470

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 2024 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 1,959 square feet of living area. The dwelling was constructed in 1996. Features of the home include a basement, central air conditioning, a fireplace, a 441 square foot garage. The property has an 11,315 square foot site and is located in Homer Glen, Homer Township, Will County.<sup>1</sup>

The appellant contends both overvaluation and assessment inequity with respect to the improvement as the bases of the appeal. In support of these arguments, the appellant submitted a grid analysis with information on four equity comparables, along with property information

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<sup>1</sup> The board of review disclosed the subject site contains 11,315 square feet of land area, which was not refuted by the appellant.

printouts for the subject and the comparables.<sup>2</sup> Sales data was provided for three comparables and assessment data was provided for all four comparables. The comparables are located in the same assessment neighborhood as the subject and from 367 feet to .5 of a mile from the subject property. The comparables are improved with two-story dwellings of brick and vinyl exterior construction, each containing 3,359 square feet of living area. The dwellings were built from 1997 to 2004. The comparables each have a basement, central air conditioning, a fireplace and a garage containing either 552 or 805 square feet of building area. Comparables #1, #3 and #4 sold from May 2022 to May 2024 for prices ranging from \$500,000 to \$525,000 or from \$148.85 to \$156.30 per square foot of living area, including land. The four comparables have improvement assessments that range from \$151,719 to \$154,716 or from \$45.17 to \$46.06 per square foot of living area.

Based on this evidence, the appellant requested a reduction in the subject's assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$127,470. The subject's assessment reflects a market value of \$382,448 or \$195.23 per square foot of living area, land included, when using the statutory level of assessment of 33.33%.<sup>3</sup> The subject has an improvement assessment of \$99,384 or \$50.73 per square foot of living area.

In response to the appeal, the board of review submitted a memorandum prepared by the township assessor. The assessor argued that the appellant's comparables are all over 1,400 square feet larger than the subject dwelling, whereas the assessor's comparables are all within 242 square feet of the subject dwelling.

In support of its contention of the correct assessment, the board of review, through the township assessor, submitted a grid analysis with information on five equity comparables, along with property information printouts for the subject and each comparable. The comparables have the same assessment neighborhood code as the subject and are located from .04 to .29 of a mile from the subject property. The comparables are improved with two-story dwellings of brick and vinyl exterior construction ranging in size from 1,959 to 2,201 square feet of living area. The dwellings were built from 1996 to 2005. The comparables each have a basement, central air conditioning and a garage containing 440 or 441 square feet of building area. Comparable #2 has an inground swimming pool. Comparables #1, #2 and #3 sold from August 2021 to June 2023 for prices ranging from \$425,000 to \$490,000 or from \$193.09 to \$232.12 per square foot of living area, including land. The comparables have improvement assessments that range from \$101,625 to \$127,027 or from \$49.33 to \$60.17 per square foot of living area.

Based on this evidence, the board of review requested the subject's assessment be confirmed.

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<sup>2</sup> The appellant also provided a copy of the real property assessment complaint form and evidence that was presented to the Will County Board of Review for the 2024 tax year.

<sup>3</sup> Section 1910.50(c)(1) of the Board's procedural rules provides that in all counties other than Cook, the three-year county wide assessment level as certified by the Department of Revenue will be considered. 86 Ill. Adm. Code § 1910.50(c)(1). As of the development of this Final Administrative Decision, the Department of Revenue has not published figures for tax year 2024.

### **Conclusion of Law**

The appellants contend, in part, that 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 did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The record contains a total of six comparable sales for the Board's consideration, which consists of the appellant's comparables #1, #3 and #4 and board of review comparables #1, #2 and #3. The Board has given less weight to the appellant's comparables due to their substantially larger dwelling sizes, when compared to the subject. The Board has given reduced weight to board of review comparable #3, which sold in 2021 less proximate to the assessment date at issue than the other sales in the record.

The Board finds board of review comparables #1 and #2 have sale dates that occurred more proximate in time to the assessment date at issue and are similar to the subject in location, dwelling size, design, age and some features. However, board of review comparable #2 has an inground swimming pool, unlike the subject, suggesting a downward adjustment for this feature would be required to make the comparable more equivalent to the subject. Nevertheless, these two comparables sold in April 2022 and June 2023 for prices of \$431,000 and \$490,000 or for \$220.01 and \$232.12 per square foot of living area, including land. The subject's assessment reflects a market value of \$382,448 or \$195.23 per square foot of living area, including land, which is considerably less than the two best comparable sales in this record.

Based on this record and after considering adjustments to the best comparables for differences from the subject, the Board finds a reduction in the subject's assessment is not justified for overvaluation.

The appellant also 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 did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The parties submitted nine equity comparables for the Board's consideration. The Board has given less weight to the appellant's comparables which are substantially larger in dwelling size, when compared to the subject.

The Board finds the best evidence of assessment equity to be the four comparables submitted by the board of review, which are overall more similar to the subject in location, dwelling size, design, age and some features. However, board of review comparable #2 has an inground

swimming pool, unlike the subject, suggesting a downward adjustment for this feature would be required to make the comparable more equivalent to the subject. Nevertheless, the comparables have improvement assessments that range from \$101,625 to \$127,027 or from \$49.33 to \$60.17 per square foot of living area. The subject property has an improvement assessment of \$99,384 or \$50.73 per square foot of living area, which falls below the range established by the best comparables in this record in terms of total improvement assessment and within the range on a per square foot of living area basis. After considering adjustments to the best comparables for differences from the subject, the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject's improvement was inequitably assessed.

The constitutional provision for uniformity of taxation and valuation does not require mathematical equality. A practical uniformity, rather than an absolute one, is the test. Apex Motor Fuel Co. v. Barrett, 20 Ill.2d 395 (1960). Although the comparables presented by the parties disclosed that properties located in the same area are not assessed at identical levels, all that the constitution requires is a practical uniformity, which appears to exist on the basis of the evidence presented.

Based on this record, the Board finds 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

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: \_\_\_\_\_

October 21, 2025



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

Joseph Diciolla, by attorney:  
Kristin Kladis  
Kladis Law, PC  
201 W. Lake Street  
Suite 164  
Chicago, IL 60606

COUNTY

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