



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

APPELLANT: Linda Maraldo  
DOCKET NO.: 19-00337.001-R-1  
PARCEL NO.: 16-05-31-202-001-1007

The parties of record before the Property Tax Appeal Board are Linda Maraldo, the appellant, by attorney Kelly J. Keeling, of KBC Law Group, 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:** \$26,030  
**IMPR.:** \$94,260  
**TOTAL:** \$120,290

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 2019 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 shingle or shake exterior construction with 2,598 square feet of living area. The dwelling was constructed in 2000. Features of the home include an unfinished basement, central air conditioning, a fireplace and a 627 square foot garage. Additional improvements include a 1,004 square foot barn/pole barn and a wood deck. The property has a 45,288 square foot site and is located in Lockport, Homer Township, Will County.

The appellant contends assessment inequity as the basis of the appeal concerning the improvement assessment. In support of this argument, the appellant submitted through counsel information on three equity comparables located within .09 of a mile from the subject and in the same subdivision as the subject. The comparables consist of two-story dwellings of brick and stucco, brick and cedar siding or brick and shingle/shake exterior construction. The dwellings

were built in either 1999 or 2002 and range in size from 3,058 to 3,859 square feet of living area. Each comparable has an unfinished basement, central air conditioning, a fireplace and a garage ranging in size from 521 to 744 square feet of building area. Comparable #3 has an additional barn/pole barn structure. The remaining improvements for each of the comparables are either deck or patio amenities. The comparables have improvement assessments ranging from \$84,072 to \$120,246 or from \$27.49 to \$31.16 per square foot of living area. Based on this evidence, the appellant requested a reduced improvement assessment of \$71,419 or \$27.49 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 \$120,290. The subject property has an improvement assessment of \$94,260 or \$36.28 per square foot of living area.

In response to the appeal, the board of review submitted a memorandum and data gathered by the Homer Township Assessor's Office. The assessor argued that appellant's comparables #2 and #3 are each more than 1,000 square feet larger in dwelling size than the subject property when there are other homes more similar to the subject in the area. Furthermore, the assessor cited to Exhibit A for the proposition that the subject property was currently listed with an asking price of \$449,000 along with a pending sale, the Board finds no such documentation was provided in this appeal.

In support of its contention of the correct assessment, the board of review submitted information on three equity comparables located within .14 of a mile from the subject and in the subject's same subdivision. The dwellings consist of a two-story and two, one-story dwellings of brick and stone exterior construction. The comparables were built between 2006 and 2015 and range in size from 2,743 to 3,183 square feet of living area. Each comparable has a basement, central air conditioning, a fireplace and a garage ranging in size from 1,580 to 1,856 square feet of building area. Comparable #1 has a 1,662 square foot bonus room and comparables #2 and #3 each have an inground swimming pool. The comparables have improvement assessments ranging from \$114,855 to \$134,715 or from \$40.61 to \$42.32 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 did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The parties submitted a total of six equity comparables to support their respective positions before the Property Tax Appeal Board. The Board has given reduced weight to appellant's comparables #2 and #3 due to their substantially larger dwelling sizes when compared to the

subject home. The Board has given reduced weight to board of review comparables #2 and #3 which are one-story dwellings with substantially larger basements and pool amenities which are dissimilar to the subject two-story dwelling.

The Board finds the best evidence of assessment equity to be appellant's comparable #1 and board of review comparable #1. These comparables are each larger than the subject with varying degrees of similarity in basement size and some features. Board of review comparable #1 is newer construction and has a larger garage area which would necessitate downward adjustments. The comparables have improvement assessments of \$84,072 and \$114,855 or of \$27.49 and \$41.87 per square foot of living area. The subject's improvement assessment of \$94,260 or \$36.28 per square foot of living area is bracketed by the best comparables in this record and appears to be justified given adjustments for differences when compared to the subject. Based on this record, the Board finds the appellant 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.



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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: December 21, 2021



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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

Linda Maraldo, by attorney:  
Kelly J. Keeling  
KBC Law Group  
225 West Washington Street  
Suite 1301  
Chicago, IL 60606

COUNTY

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