



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

APPELLANT: Janina Kornas  
DOCKET NO.: 19-00538.001-R-1  
PARCEL NO.: 16-05-12-307-017-0000

The parties of record before the Property Tax Appeal Board are Janina Kornas, the appellant, by attorney Glenn S. Guttman of Rieff Schramm Kanter & Guttman 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:** \$20,868  
**IMPR.:** \$101,795  
**TOTAL:** \$122,663

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 is improved with a two-story dwelling of brick and siding exterior construction containing 2,512 square feet of living area. The dwelling was built in 1998. Features of the home include an unfinished basement, central air conditioning, one fireplace, a glass enclosed porch with 486 square feet of building area, and a three-car attached garage with 722 square feet of building area. The property also has 844 square feet of paver patio. The property has an 11,617 square foot site and is located in Homer Glen, Homer Township, Will County.

The appellant contends assessment inequity with respect to the improvement as the basis of the appeal. In support of this argument the appellant submitted information on four equity comparables improved with two-story dwellings of brick and siding exterior construction ranging in size from 2,437 to 3,359 square feet of living area. The homes were built from 1997

to 2001. Each property has an unfinished basement, central air conditioning, one or two fireplaces, and a two-car attached garage ranging in size from 530 to 552 square feet of building area. The comparables are located along the same street and within the same block as the subject property. The comparables have improvement assessments ranging from \$90,815 to \$112,764 or from \$33.56 to \$37.27 per square foot of living area. The appellant requested the subject's improvement assessment be reduced to \$88,724 or \$35.32 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 \$122,663. The subject property has an improvement assessment of \$101,795 or \$40.52 per square foot of living area. In support of its contention of the correct assessment the board of review submitted information on four equity comparables identified by the township assessor that are improved with two-story dwellings of brick and siding exterior construction ranging in size from 1,944 to 2,985 square feet of living area. The homes were built from 1996 to 2003. Each property has an unfinished basement, central air conditioning, and a two-car or a three-car attached garage ranging in size from 440 to 609 square feet of building area. Three comparables have one or two fireplaces. Comparables #3 and #4 each have an in-ground swimming pool and comparable #2 has a gazebo. The comparables have improvement assessments ranging from \$84,018 to \$123,986 or from \$40.27 to \$44.71 per square foot of living area.

In rebuttal the township assessor asserted the subject property has a larger basement and larger garage than the comparables submitted by the appellant. The assessor further stated the subject property has a 486 square foot glass enclosed porch that the appellant's comparables lack. As a final point the assessor contends appellant's comparables #1 and #3 are much larger than the subject, each with 3,359 square feet of living area.

The board of review requested no change be made to the 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 Board finds the best evidence of assessment equity to be the appellant's comparables #2 and #4, due to their location being along the same street and within one block of the subject property, and board of review comparable #2, which has the same neighborhood code and is located within .12 miles of the subject property. These three comparables are also most similar to the subject dwelling in size containing from 2,437 to 2,985 square feet of living area. These properties, however, have smaller garages, lack the enclosed glass porch the subject property has and have less paver patio area. Additionally, the appellant's most similar comparables have smaller basements than the subject property. These comparables have improvement assessments ranging

from \$90,815 to \$123,986 of from \$36.90 to \$41.54 per square foot of living area. The subject's improvement assessment of \$40.52 per square foot of living area falls within the range established by the best comparables in this record on a square foot basis and is well supported given its superior attributes relative to the comparables. The Board gives less weight to appellant's comparables #1 and #3 as these properties have dwellings that are approximately 34% larger than the subject dwelling. The Board gives less weight to board of review comparables #1, #3 and #4, due to differences from the subject dwelling in size being approximately 20% or 29% smaller than the subject dwelling. Based on this record the Board finds a reduction in the subject's improvement 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: August 24, 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

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