



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

APPELLANT: James Silzer  
DOCKET NO.: 20-04240.001-R-1  
PARCEL NO.: 16-05-19-407-008-0000

The parties of record before the Property Tax Appeal Board are James Silzer, the appellant, by attorney William L. Saranow, of Saranow Law Group, LLC in Northbrook; 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:** \$23,758  
**IMPR.:** \$99,711  
**TOTAL:** \$123,469

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 2020 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 2,942 square feet of living area.<sup>1</sup> The dwelling was constructed in 2006. Features of the home include an unfinished basement, central air conditioning, one fireplace, and a two-car garage with 480 square feet of building area. The property has an approximately 9,047 square foot site and is located in Lockport, Homer Township, Will County.

The appellant contends assessment inequity with respect to the improvement assessment and overvaluation as the bases of the appeal. In support of the overvaluation argument the appellant submitted an appraisal estimating the subject property had a market value of \$370,000 as of

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<sup>1</sup> The parties differ slightly as to the size of the subject dwelling and garage. The Board finds the best evidence of dwelling and garages sizes were found in the appellant's appraisal which included a sketch with dimensions and area calculations. The appraiser measured the subject property by making an interior and exterior inspection.

March 2, 2020. The appraisal was prepared by Robert F. Jilek, a Certified Residential Real Estate Appraiser. The property rights appraised were fee simple and the purpose of the appraisal was to estimate market value of the subject property for a refinance transaction.

In estimating the subject's market value, the appraiser developed the sales comparison approach to value utilizing five comparables located within .43 of a mile from the subject property. The comparables have sites ranging in size from 8,467 to 11,980 square feet of land area and are improved with 2-story dwellings with brick or frame and brick exteriors ranging in size from 2,548 to 3,054 square feet of living area. The dwellings are approximately 14 to 18 years old. The comparables have basements with two having finished area. Each comparable has central air conditioning, one or two fireplaces and a two-car or three-car garage. Comparables #1, #2 and #3 sold from June to August 2019 for prices ranging from \$339,000 to \$416,000 or from \$120.33 to \$141.64 per square foot of living area, including land. Comparables #4 and #5 were active listings with list prices of \$389,733 and \$445,000 or for \$137.42 and \$156.97 per square foot of living area, including land. The appraiser applied adjustments to the comparables for differences when compared to the subject in location, view, condition, gross living area, basement size, basement finish, and other features to arrive at adjusted prices ranging from \$354,679 to 378,380. Based on these adjusted prices, the appraiser estimated the subject had a market value of \$370,000.

In further support of the overvaluation argument, the appellant provided a grid analysis on three comparable sales located within .3 of a mile from the subject property. These comparables sold from November 2017 to September 2018 for prices ranging from \$370,000 to \$407,050 per square foot of living area, including land.

In support of the inequity argument, the appellant submitted information on three equity comparables located within .2 of a mile from the subject property. The comparables are improved with 2-story dwellings ranging in size from 2,845 to 3,556 square feet of living area. The dwellings are 2 or 15 years old. The appellant reported that each comparable has a basement. One comparable has a fireplace and each comparable has a garage that ranges in size from 534 to 744 square feet of building area. The comparables have improvement assessments that range from \$98,011 to \$121,231 or from \$31.04 to \$34.83 per square foot of living area.

Based on the foregoing evidence, the appellant requested a reduction in the subject's total assessment to \$115,629.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$130,337. The subject's assessment reflects a market value of \$390,581 or \$132.76 per square foot of living area, land included, when using 2,942 square feet of living area and applying the 2020 three-year average median level of assessment for Will County of 33.37% as determined by the Illinois Department of Revenue. The subject has an improvement assessment of \$106,579 or \$36.23 per square foot of living area.

In response to the appeal, the board of review submitted a memorandum from the Homer Township Assessor's office critiquing the appellant's evidence. The assessor argued the appraisal should be given little or no weight because it was done for refinancing purposes. Appraisal comparable #2 has incorrect square footage. It should be 2,998 not 3,054 square feet

per the property record card with sketch that was submitted. Comparables #4 and #5 were listings at time of appraisal but both have sold in 2020 for \$385,000 and \$407,500 or for \$135.75 and \$143.74 per square foot of living area, including land, respectively. As to the appellant's equity grid, the assessor argued the comparables #2 and #3 from the Sagebrook subdivision should be excluded as this subdivision was built in the last four years and both comparables were built in 2018. Comparable #1 is much larger than the subject. As to the sales grid, the same argument applies to the Sagebrook properties. Comparable #1 is the same on both grids.

In support of its contention of the correct assessment of the subject property the board of review through the township assessor submitted a grid analysis on four comparable sales located within .59 of a mile from the subject. Comparable #3 is a duplicate of appellant's appraisal comparable #1. The comparables have site sizes ranging from 8,981 to 18,381 square feet and are improved with two-story dwellings of brick and siding exteriors ranging in size from 2,296 to 3,114 square feet of living area. The dwellings were constructed from 2000 to 2004. The comparables each have an unfinished basement, central air conditioning, one fireplace, and a garage ranging in size from 443 to 708 square feet of building area. Comparable #1 has an inground swimming pool. The comparables sold from January to November 2019 for prices ranging from \$320,000 to \$455,000 or from \$139.37 to \$146.11 per square foot of living area, including land.

The board of review also provided a grid analysis on four equity comparables located within .41 of a mile from the subject property. The comparables are improved with 2-story dwellings of brick or brick and siding exteriors, as each contains 2,955 square feet of living area. The dwellings were built from 2002 to 2005. Each comparable has an unfinished basement, central air conditioning, and a garage with 548 square feet of building area. Three comparables each have a fireplace. The comparables have improvement assessments that range from \$110,138 to \$113,543 or from \$37.27 to \$38.42 per square foot of living area.

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

### **Conclusion of Law**

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

The Board finds the appellant submitted an appraisal as well as three additional comparable sales and the board of review submitted four comparable sales, one of which was utilized in the appellant's appraisal to support their respective positions before the Board.

The Board finds the best evidence of market value to be the appraisal submitted by the appellant. The appraiser developed the sales comparison approach to value using three recent comparable sales and two listings, with varying degrees of similarity to the subject property. The appraiser adjusted the comparables for differences from the subject property, which appeared reasonable, and arrived at an estimated market value of \$370,000. The subject's assessment reflects a market

value of \$390,581, which is greater than the appraised value. Based on this record, the Board finds the subject property had a market value of \$370,000 as of the assessment date at issue. The Board gave less weight to the unadjusted board of review comparables. Furthermore, one comparable has an inground swimming pool which is not a feature of the subject and one comparable is significantly smaller in dwelling size when compared to the subject. The Board also gave less weight to the three additional comparable sales provided by the appellant as they sold over 15 months prior to the January 1, 2020 assessment date and are less likely to be reflective of market value. Since market value has been established, the 2020 three-year average median level of assessments for Will County of 33.37% as determined by the Illinois Department of Revenue shall apply. (86 Ill.Admin.Code §1910.50(c)(1)).

The taxpayer also argued assessment inequity as an alternative 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 record contains seven assessment comparables for the Board's consideration. After considering the assessment reduction granted to the subject property based on market value, the Board finds the subject property is equitably assessed. Therefore, no further reduction in the subject's assessment is warranted based on the principles of uniformity.

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: July 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

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