



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

APPELLANT: Russell A. Knaack  
DOCKET NO.: 20-05959.001-R-1  
PARCEL NO.: 16-05-27-200-025-0000

The parties of record before the Property Tax Appeal Board are Russell A. Knaack, the appellant; 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:** \$33,261  
**IMPR.:** \$169,871  
**TOTAL:** \$203,132

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 exterior construction with 4,015 square feet of living area.<sup>1</sup> The dwelling was constructed in 1992 and is approximately 28 years old. Features of the home include a basement with finished area, central air conditioning, a fireplace, a 770 square foot attached garage, and a 1,915 square foot attached garage with a loft. The property has an approximately 3.00 acre site and is located in Homer Glen, Homer Township, Will County.

The appellant contends both overvaluation and assessment inequity with respect to the improvement assessment as the bases of the appeal. In support of the overvaluation argument,

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<sup>1</sup> The parties differ regarding the subject's dwelling size. The appellant's appraisal and the subject's property record card presented by the board of review each contain a sketch with measurements; however, the sketch contained within the property record card includes second floor open area in the dwelling size, and thus, the Board finds the sketch contained in the appraisal to be more accurate.

the appellant submitted an appraisal prepared by Harry Ventimiglia, a certified residential real estate appraiser, which states a value conclusion for the subject property of \$500,000 as of January 1, 2020. The appraisal was prepared for ad valorem tax purposes. The appraiser conducted an interior and exterior inspection of the subject property on August 29, 2020.

Under the sales comparison approach, the appraiser selected three comparable sales located from 0.51 of a mile to 4.52 miles from the subject. The parcels range in size from 1.01 to 5.00 acres of land area and are improved with 2-story homes of brick exterior construction ranging in size from 2,735 to 3,831 square feet of living area. The dwellings range in age from 24 to 29 years old. Each home has a basement with finished area, one of which is a walkout basement, central air conditioning, two fireplaces, and from a 3-car to a 7-car garage. Comparable #3 has an inground swimming pool. The comparables sold from April to September 2019 for prices ranging from \$400,000 to \$570,000 or from \$104.41 to \$182.82 per square foot of living area, including land. The appraiser made adjustments to the comparables for financing concessions and for differences from the subject, such as lot size, view, room count, dwelling size, basement features, garage size, fireplace count, and inground swimming pool amenity, to arrive at adjusted sale prices ranging from \$442,200 to \$580,335. Based on the foregoing, the appraiser opined a market value of \$500,000 for the subject property as of January 1, 2020.

In support of the assessment inequity argument the appellant submitted information on three equity comparables reported to be located from 0.02 of a mile to 2.50 miles from the subject. The comparables are improved with 1.5-story or 2-story homes of brick exterior construction ranging in size from 2,828 to 4,156 square feet of living area. The dwellings range in age from 30 to 45 years old. Each home has a basement, central air conditioning, a fireplace, and a garage ranging in size from 601 to 2,659 square feet of building area. The comparables have improvement assessments ranging from \$108,212 to \$135,934 or from \$27.64 to \$38.26 per square foot of living area.

The appellant submitted a brief contending that the subject property's assessment increased by a greater percentage than comparable properties from 2019 to 2020.

Based on this evidence the appellant requested a reduction in the subject's assessment to reflect the appraised value conclusion, or in the alternative, a reduction in the subject's improvement assessment to \$133,405 or \$33.23 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 \$203,132. The subject's assessment reflects a market value of \$608,726 or \$151.61 per square foot of living area,<sup>2</sup> land included, when using 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 \$169,871 or \$42.31 per square foot of living area.

In support of its contention of the correct assessment the board of review submitted information on three comparable sales, together with a grid analysis of the appraisal comparables and a map depicting the locations of both parties comparables in relation to the subject. The board of

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<sup>2</sup> Based on 4,015 square feet of living area.

review's comparables are located from 1.01 to 2.04 miles from the subject. The parcels range in size from 1.01 to 1.98 acres, or 43,930 to 86,251 square feet, of land area and are improved with 2-story homes of brick and siding or brick, stucco, and stone exterior construction ranging in size from 3,477 to 4,274 square feet of living area. The dwellings were built from 1989 to 2004. Each home has a basement, central air conditioning, and a fireplace. Comparables #1 and #2 each have a 795 or 1,214 square foot attached garage and comparables #1 and #3 each have a 1,397 or 1,104 square foot detached garage, one of which has a loft. The comparables sold from April to October 2019 for prices ranging from \$530,000 to \$688,000 or from \$152.43 to \$165.22 per square foot of living area, including land.

In response to the appellant's claim for assessment inequity, the board of review submitted information on four equity comparables, together with a grid analysis of the appellant's equity comparables and a map depicting the locations of both parties' comparables in relation to the subject. The board of review's comparables are located from 0.21 to 0.86 of a mile from the subject and are improved with 2-story homes of brick and stone, stone and cedar siding, or stone and stucco exterior construction. The homes range in size from 3,875 to 4,116 square feet of living area and were built from 2002 to 2010. Each home has a basement, central air conditioning, a fireplace, and an attached garage ranging in size from 313 to 1,221 square feet of building area. Comparables #1, #2, and #3 each have an additional detached garage ranging in size from 876 to 2,520 square feet of building area, one of which has a basement and a loft. Comparable #3 also has a 981 square foot pole barn. The comparables have improvement assessments ranging from \$162,717 to \$185,894 or from \$40.15 to \$46.12 per square foot of living area.

The board of review submitted a brief from the township assessor's office contending that the appellant's equity comparable #2 is a significantly smaller home than the subject dwelling and each of these comparables has a much smaller garage than the subject. The township assessor explained that the subject's garage was constructed in 2020, resulting in an additional assessment for this feature that was not included in prior years' assessments. With respect to the appraisal comparables, the township assessor argued that appraisal comparable #2 is a much smaller home than the subject dwelling, appraisal comparables #2 and #3 are not the same quality as the subject home, and these comparables have much smaller garages than the subject.

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

### **Conclusion of Law**

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

With respect to the appellant's overvaluation argument, the record contains an appraisal presented by the appellant and three comparable sales presented by the board of review in

support of their respective positions before the Board. The Board gives less weight to the value conclusion contained in the appellant's appraisal, where two of the three comparables are located more than three miles from the subject and one comparable is a significantly smaller home than the subject dwelling, requiring a large adjustment for dwelling size. Thus, the Board finds the appraisal states a less credible and/or reliable opinion of value and the Board will instead consider the raw sales data presented by the parties.

The record contains a total of six comparable sales for the Board's consideration. The Board gives less weight to the appraisal comparable sales #2 and #3, due to substantial differences from the subject in dwelling size and/or location.

The Board finds the best evidence of market value to be the appraisal comparable sale #1 and the board of review's comparable sales, which are more similar to the subject in dwelling size, location, and features. However, these most similar comparables have smaller lots than the subject, suggesting upward adjustments to these comparables for lot size would be needed to make them more equivalent to the subject. Furthermore, the board of review's comparable sales #2 and #3 were built more than ten years after the subject and are newer homes, suggesting downward adjustments for age would be needed, and the appraisal comparable sale #1 and the board of review's comparable sales #2 and #3 have one garage compared to the subject's two garages, suggesting upward adjustments to these comparables for garage count and size would be needed. Furthermore, the board of review's comparable sale #1 is a 13% smaller home than the subject dwelling, suggesting an upward adjustment to this comparable for dwelling size would be needed to make it more equivalent to the subject.

These most similar comparables sold from April to October 2019 for prices ranging from \$400,000 to \$688,000 or from \$104.41 to \$165.22 per square foot of living area, including land. The subject's assessment reflects a market value of \$608,726 or \$151.61 per square foot of living area, including land, which is within the range established by the best comparable sales in this record. After considering appropriate adjustments to the best comparables for differences when compared to the subject, such as lot size, dwelling size, age, garage count, and garage size, the Board finds the subject's assessment is well supported. Based on this record, the Board finds a reduction in the subject's assessment for overvaluation is not justified.

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.

With respect to improvement assessment inequity, the record contains a total of seven equity comparables for the Board's consideration. The Board gives less weight to the appellant's equity comparable #2, which is an approximately 30% smaller home than the subject dwelling, and to the appellant's equity comparable #3, which is less proximate in distance to the subject than other comparables in this record.

The Board finds the best evidence of assessment inequity to be the appellant's equity comparable #1 and the board of review's equity comparables, which are more similar to the subject in dwelling size, location, and features. However, the appellant's equity comparable #1 is a substantially older home with a significantly smaller garage than the subject, suggesting upward adjustments to this comparable would be needed to make it more equivalent to the subject. Furthermore, the board of review's equity comparables are newer homes than the subject, with the board of review's equity comparables #2 and #3 built more than ten years after the subject home, suggesting downward adjustments to these comparables would be needed. Moreover, the board of review's equity comparable #4 has one garage compared to the subject's two garages, the board of review's equity comparable #1 has smaller garages than the subject, and the board of review's equity comparable #3 has a pole barn unlike the subject, suggesting adjustments to these comparables for these features would be needed.

These most similar comparables have improvement assessments ranging from \$111,848 to \$185,894 or from \$27.64 to \$46.12 per square foot of living area. The subject has an improvement assessment of \$169,871 or \$42.31 per square foot of living area, which is within the range established by the best comparables in this record. Based on this record, and after considering appropriate adjustments to the best comparables for differences, including dwelling size, age, garage count, garage size, and pole barn amenity, 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: March 21, 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

AGENCY

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