



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

APPELLANT: Caesar & Sandra Plaszewski  
DOCKET NO.: 20-06134.001-R-1  
PARCEL NO.: 11-04-13-218-012-0000

The parties of record before the Property Tax Appeal Board are Caesar & Sandra Plaszewski, the appellants; 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:** \$23,358  
**IMPR.:** \$86,060  
**TOTAL:** \$109,418

Subject only to the State multiplier as applicable.

**Statement of Jurisdiction**

The appellants 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 2,366 square feet of living area.<sup>1</sup> The dwelling was constructed in 2000. Features of the home include a basement with finished area, central air conditioning, a fireplace, a 666 square foot garage, and an inground swimming pool. The property has an approximately 11,910 square foot site and is located in Lockport, Lockport Township, Will County.

The appellants contend overvaluation as the basis of the appeal. In support of this argument the appellants submitted an appraisal estimating the subject property had a market value of \$323,000 as of January 1, 2020. The appraisal was prepared by John K. Muhlig, a certified residential real

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<sup>1</sup> The parties differ slightly regarding the subject's dwelling size, with the appellant's appraisal, which contains measurements of the subject home, describing 2,366 square feet of living area and the subject's property record card, which contains rounded measurements of the subject home, describing 2,363 square feet of living area.

estate appraiser, who inspected the interior and exterior of the subject property on August 29, 2020.

Under the sales comparison approach, the appraiser examined five comparable sales located within 0.35 of a mile from the subject and within the same neighborhood as the subject.<sup>2</sup> The parcels range in size from 10,800 to 17,292 square feet of land area and are improved with 1-story, 1.5-story, or 2-story homes<sup>3</sup> of brick and frame exterior construction ranging in size from 2,546 to 2,903 square feet of living area. The dwellings range from 21 to 26 years old. Each home has a basement with finished area, central air conditioning, a fireplace, and a 2-car or a 3-car garage. Comparables #2 and #5 each have an inground swimming pool. The comparables sold from December 2017 to June 2019 for prices ranging from \$301,000 to \$370,000 or from \$103.69 to \$140.05 per square foot of living area, including land. The appraiser made adjustments to these comparables for differences from the subject, such as site size, age, dwelling size, garage size, and inground swimming pool amenity, to arrive at adjusted sale prices ranging from \$316,900 to \$333,500. Based on the foregoing, the appraiser opined the subject has a market value of \$323,000 as of January 1, 2020.

Based on this evidence the appellants requested a reduction in the subject's assessment to reflect the appraised value conclusion.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$109,418. The subject's assessment reflects a market value of \$327,893 or \$138.59 per square foot of living area, 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.

In support of its contention of the correct assessment the board of review submitted information on four comparable sales, together with a grid analysis of the appraisal comparables, property record cards for both parties' comparables, and Real Estate Transfer Declarations for both parties' comparables. The board of review's comparables are located within the same neighborhood as the subject. The parcels range in size from 10,462 to 39,204 square feet of land area and are improved with 2-story homes of frame and brick exterior construction ranging in size from 2,271 to 2,887 square feet of living area. The dwellings were built in 1996 or 1998. Each home has a basement, central air conditioning, and a garage ranging in size from 488 to 762 square feet of building area. Three homes each have a fireplace. The comparables sold from March 2019 to November 2020 for prices ranging from \$300,000 to \$375,000 or from \$128.21 to \$141.91 per square foot of living area, including land.

The board of review also presented a letter from the township assessor contending that the appraisal comparable #2 is the only 2-story comparable with a full basement like the subject and

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<sup>2</sup> The board of review presented a grid analysis of the appraisal comparables in which it reported these comparables are within the subject's neighborhood.

<sup>3</sup> The property record card for comparable #1 submitted by the board of review depicts a 1-story home not a split-level home as described by the appraiser.

that the appraisal comparables #1, #3, #4, and #5 are dissimilar 1-story homes with partial basements.<sup>4</sup>

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

### **Conclusion of Law**

The appellants contend 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 appellants presented an appraisal and the board of review presented four comparable sales in support of their respective positions. The Board gives less weight to the appraisal where the four of the five appraisal sales occurred in 2017 and 2018, which is less proximate in time to the January 1, 2020 assessment date and less likely to be indicative of market value as of that date. Moreover, the appraiser made no adjustments for these older sales and did not make any adjustment to the appraisal comparable #1 which is a dissimilar 1-story home compared to the subject 2-story home. Consequently, the Board finds the appraisal presents a less reliable and/or credible opinion of value, and the Board will instead consider the raw sales data presented in the appraisal and by the board of review.

The record contains a total of nine comparable sales for the Board's consideration. The Board gives less weight to the appraisal sales #1 through #4, which sold less proximate in time to the assessment date. The Board gives less weight to the board of review's comparable #3, which is a substantially larger home than the subject dwelling.

The Board finds the best evidence of market value to be the appraisal sale #5 and the board of review's comparables #1, #2, and #4, which are similar to the subject in dwelling size, age, location, site size, and some features, although three of these comparables are reported to have unfinished basements unlike the subject and two of these comparables lack an inground swimming pool which is a feature of the subject, suggesting adjustments to these comparables would be needed to make them more equivalent to the subject. These most similar comparables sold from March 2019 to November 2020 for prices ranging from \$300,000 to \$370,000 or from \$128.21 to \$141.91 per square foot of living area, including land. The subject's assessment reflects a market value of \$327,893 or \$138.59 per square foot of living area, including land, which is within the range established by the best comparable sales in the record. Based on this evidence and after considering appropriate adjustments to the best comparables for differences when compared to the subject, the Board finds a reduction in the subject's assessment is not justified.

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<sup>4</sup> The Board notes the property record cards for the appraisal comparables #3, #4, and #5 presented by the board of review depict areas of second floor living area, indicating these properties are 1.5-story homes as described in the appraisal. However, the property record card for the appraisal comparable #1 depicts a 1-story home rather than a split-level home as described in the appraisal.



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: February 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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