



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

APPELLANT: Robert Kalebich  
DOCKET NO.: 20-06318.001-R-1  
PARCEL NO.: 16-05-30-311-009-0000

The parties of record before the Property Tax Appeal Board are Robert Kalebich, the appellant, by Jessica Hill-Magiera, Attorney at Law in Lake Zurich; 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:** \$18,594  
**IMPR.:** \$88,190  
**TOTAL:** \$106,784

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 two-story dwelling of siding and brick exterior construction with 2,476 square feet of living area.<sup>1</sup> The dwelling was constructed in 1998. Features of the home include a basement, central air conditioning, a fireplace and a 745 square foot garage. The property also has an inground swimming pool. The property has a 9,259 square foot site and is located in Lockport, Homer Township, Will County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument, the appellant submitted information on four comparable sales located in the same assessment neighborhood as the subject and within .31 of a mile from the subject property. The comparables are improved with two-story dwellings ranging in size from 2,255 to 2,760 square feet of living area. The dwellings were built from 1994 to 1997. Each comparable has a basement, central air

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<sup>1</sup> The Board finds the best description of the subject property is found in the evidence presented by the board of review.

conditioning and a garage ranging in size from 382 to 817 square feet of building area. Three comparables each have one fireplace. The comparables sold in June or July 2019 for prices ranging from \$270,000 to \$320,000 or from \$105.72 to \$130.82 per square foot of living area, including land. Based on this evidence, the appellant requested the subject's assessment be reduced to \$97,675, which would reflect a market value of \$293,054 or \$118.36 per square foot of living area, including land, when using the statutory level of assessment of 33.33%.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$119,177. The subject's assessment reflects a market value of \$357,138 or \$144.24 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.

The board of review submitted a letter prepared by the Homer Township Assessor's Office contending the appellant's comparable #4 is a contract sale and should be given less weight. The assessor provided the real estate transfer declaration for the 2019 sale of appellant's comparable #4 which indicated the sale was a fulfillment of a contract that was initiated in 2019. The assessor also submitted a grid analysis reiterating the appellant's comparables, which included additional descriptive information on the properties. The assessor reported the appellant's comparables have sites that range in size from 8,973 to 12,803 square feet of land area and the comparable dwellings have exterior constructions of brick and siding. The board of review also reported that the appellant's comparable #2 does not have a fireplace.

In support of its contention of the correct assessment, the board of review, through the township assessor submitted information on four comparable sales with the same assessment neighborhood code as the subject and located within .28 of a mile from the subject property. The board of review's comparable #1 is the same property as the appellant's comparable #3. The comparables have sites that range in size from 8,280 to 10,010 square feet of land area. The comparables are improved with two-story dwellings of siding or siding and brick exterior construction ranging in size from 1,767 to 2,255 square feet of living area. The dwellings were built from 1995 to 2002. Each comparable has a basement, central air conditioning and a garage ranging in size from 410 to 487 square feet of building area. Three comparables each have one fireplace. The comparables sold from June 2019 to January 2020 for prices ranging from \$267,000 to \$295,000 or from \$130.82 to \$156.02 per square foot of living area, including land. The board of review also submitted property record cards for the subject and each of its comparables and a location map depicting the locations of both parties' comparables in relation to the subject property.<sup>2</sup> Based on this evidence, the board of review requested confirmation of the subject's assessment.

In written rebuttal, counsel for the appellant contended that board of review comparables #2, #3 and #4 are not comparable as the dwellings are from 26% to 28% smaller than the subject dwelling. Counsel contends that board of review comparable #1 is a duplicate of the appellant's comparable sale #3. In a rebuttal grid analysis, counsel suggested that the appellant's comparables #1, #2 and #3 are the best comparable sales in the record and contended the subject's assessment should be reduced.

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<sup>2</sup> The location map depicts seven assessor comparables and six appellant comparables.

**Conclusion of Law**

The appellant contends 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 record contains seven suggested comparable sales for the Board's consideration, as one sale was common to the parties. The Board has given less weight to the board of review comparables #2, #3 and #4 due to their smaller dwelling sizes when compared to the subject.

The Board finds the best evidence of market value to be the appellant's comparable sales, which includes the parties' common comparable. The Board finds these comparables are similar to the subject in location, dwelling size, design, age and some features, except all four comparables lack an inground swimming pool, a feature of the subject, suggesting upward adjustments would be required to make the comparables more equivalent to the subject. Nevertheless, the comparables sold in June or July 2019 for prices ranging from \$270,000 to \$320,000 or from \$105.72 to \$130.82 per square foot of living area, including land. The subject's assessment reflects a market value of \$357,138 or \$144.24 per square foot of living area, including land, which falls above the range established by the best comparable sales in the record. After considering adjustments to the best comparables for differences when compared to the subject, the Board finds the subject's estimated market value as reflected by its assessment is excessive. Therefore, based on this record the Board finds a reduction in the subject's assessment is 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: April 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

AGENCY

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