



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

APPELLANT: Chris Golonka  
DOCKET NO.: 21-05520.001-R-1  
PARCEL NO.: 11-04-24-205-006-0000

The parties of record before the Property Tax Appeal Board are Chris Golonka, the appellant, by attorney George N. Reveliotis, of Reveliotis Law, P.C. in Park Ridge; 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:** \$25,055  
**IMPR.:** \$67,594  
**TOTAL:** \$92,649

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 2021 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 split-level dwelling of frame and masonry exterior construction with 2,083 square feet of living area. The dwelling was constructed in 1988. Features of the home include an unfinished basement and a garage containing 500 square feet of building area. The property has a 9,660 square foot site and is located in Lockport, Lockport Township, Will County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on three comparable sales located within the subject's assessment neighborhood. The comparables consist of split-level dwellings ranging in size from 2,057 to 2,290 square feet of living area. The homes were built from 1990 to 1992. Each dwelling has central air conditioning and a 2-car or 2.5-car garage.<sup>1</sup> Two comparables each have

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<sup>1</sup> Additional information was drawn from the Multiple Listing Service sheets submitted by the appellant.

a fireplace, two comparables each have a basement with finished area<sup>2</sup> and one comparables has a crawl-space foundation. The parcels range in size from approximately 8,712 to 12,197 square feet of land area. The comparables sold from February to December 2020 for prices ranging from \$251,000 to \$290,000 or from \$122.02 to \$126.64 per square foot of living area, including land. Based on this evidence, the appellant requested a reduced assessment of \$86,755, for an estimated market value of \$260,291 or \$124.96 per square foot of living area, including land, when applying 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 \$92,649. The subject's assessment reflects a market value of \$277,891 or \$133.41 per square foot of living area, land included, when using the 2021 three-year average median level of assessment for Will County of 33.34% as determined by the Illinois Department of Revenue.

The board of review submitted a memorandum from the Lockport Township Assessor which argues that appellant comparables #1 and #2 do not have basements and that the board of review's comparables are all split-level dwellings with basements.

In support of its contention of the correct assessment the board of review submitted information on four comparable sales located within the subject's assessment neighborhood and subdivision. The comparables consist of split-level<sup>3</sup> dwellings of frame and masonry exterior construction ranging in size from 1,948 to 2,240 square feet of living area. The dwellings were built in 1988 or 1989. Each dwelling has an unfinished basement and a garage ranging in size from 520 to 660 square feet of building area. Three comparables each have central air conditioning and a fireplace. Comparables #1 and #2 have parcels containing 9,360 and 9,960, square feet of land area, respectively. The comparables sold from April 2019 to December 2020 for prices ranging from \$275,000 to \$330,000 or from \$133.68 to \$147.32 per square foot of living area, including land. Based on this evidence, the board of review requested confirmation of the subject's assessment.

### **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 did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The parties submitted a total of seven comparable sales to support their respective positions before the Property Tax Appeal Board. The Board gives less weight to the appellant's comparable #2 due to its dissimilar crawl-space foundation when compared to the subject. The

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<sup>2</sup> The Multiple Listing Service sheet submitted by the appellant for comparable #1 indicates the property has a finished basement.

<sup>3</sup> Although the board of review's grid describes comparable #4 as a two-story dwelling, the property record card submitted by the board of review indicates the comparable has a split-level design.

Board also gives reduced weight to board of review comparables #2 through #4 due to their remote sale dates for valuation as of January 1, 2021 and/or the lack of data presented regarding site size.

The Board finds the best evidence of market value to be appellant's comparable sales #1 and #2 along with board of review comparable sale #1, which sold proximate to the lien date at issue and are similar to the subject in age, location, dwelling size, and some features. These most similar comparables sold for prices ranging from \$251,000 to \$288,000 or from \$122.02 to \$145.16 per square foot of living area, including land. The subject's assessment reflects a market value of \$277,891 or \$133.41 per square foot of living area, including land, which is within the range established by the best comparable sales in this record. Based on this evidence and after considering 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.

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

AGENCY

State of Illinois  
Property Tax Appeal Board  
William G. Stratton Building, Room 402  
401 South Spring Street  
Springfield, IL 62706-4001

APPELLANT

Chris Golonka, by attorney:  
George N. Reveliotis  
Reveliotis Law, P.C.  
1030 Higgins Road  
Suite 101  
Park Ridge, IL 60068

COUNTY

Will County Board of Review  
Will County Office Building  
302 N. Chicago Street  
Joliet, IL 60432