



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

APPELLANT: Larry Spaete  
DOCKET NO.: 21-05685.001-R-1  
PARCEL NO.: 07-01-22-303-049-0000

The parties of record before the Property Tax Appeal Board are Larry Spaete, the appellant, by Mary Kate Gorman, Attorney at Law in Chicago; 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:** \$46,633  
**IMPR.:** \$117,460  
**TOTAL:** \$164,093

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 2-story dwelling of frame and brick exterior construction with 3,238 square feet of living area. The dwelling was constructed in 2002. Features of the home include a basement, central air conditioning, a fireplace, and a 624 square foot 3-car garage. The property has a 10,500 square foot site and is located in Naperville, Wheatland 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 within 0.50 of a mile from the subject. The parcels range in size from 10,890 to 14,810 square feet of land area and are improved with 2-story homes of brick, brick and vinyl siding, or brick and aluminum siding exterior construction. The dwellings range in size from 2,932 to 3,387 square feet of living area

and are 20 years old. Each home has a basement, one of which has finished area,<sup>1</sup> central air conditioning, one or two fireplaces, and a 3-car garage. The comparables sold from August 2020 to January 2021 for prices ranging from \$464,000 to \$482,500 or from \$136.99 to \$160.30 per square foot of living area, including land. Based on this evidence the appellant requested a reduction in the subject's assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$164,093. The subject's assessment reflects a market value of \$492,181 or \$152.00 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.

In support of its contention of the correct assessment the board of review submitted information on five comparable sales located within 0.51 of a mile from the subject. Comparables #2 and #3 are the same properties as the appellant's comparables #3 and #4, respectively. The comparables are improved with 2-story homes of frame exterior construction ranging in size from 3,162 to 3,318 square feet of living area. The dwellings were built from 2001 to 2003. Each home has a basement, central air conditioning, a fireplace, and a garage ranging in size from 638 to 773 square feet of building area. The board of review did not report site sizes for its comparables. The comparables sold from January 2020 to November 2021 for prices ranging from \$480,000 to \$595,000 or from \$150.90 to \$182.80 per square foot of living area, including land. Based on this evidence the board of review requested the subject's assessment be sustained.

### **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 record contains a total of seven comparable sales, with two common sales, for the Board's consideration. The Board gives less weight to the board of review's comparables #1, #4, and #5, for which no site size was provided, and thus, the Board cannot conduct a meaningful comparative analysis of these properties with the subject. The Board gives less weight to the appellant's comparable #1, which has finished basement area unlike the subject.

The Board finds the best evidence of market value to be the appellant's comparables #2, #3, and #4, including the two common sales, which are similar to the subject in dwelling size, age, location, site size, and features. These comparables sold for prices ranging from \$470,000 to \$482,000 or from \$150.90 to \$160.30 per square foot of living area, including land. The subject's assessment reflects a market value of \$492,181 or \$152.00 per square foot of living

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<sup>1</sup> The parties differ regarding the basement finish of comparables #3 and #4, which are common to both parties. The Board finds the best evidence of basement finish is found in the property record cards for these comparables presented by the board of review, which were not refuted by the appellant in written rebuttal.

area, including land, which is above the range established by the best comparable sales in terms of total market value and within the range on a price per square foot basis, which is logical given the subject is a larger home than the best comparables. 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.

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: June 27, 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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