



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

APPELLANT: Robert Adams  
DOCKET NO.: 21-05688.001-R-1  
PARCEL NO.: 19-09-11-202-010-0000

The parties of record before the Property Tax Appeal Board are Robert Adams, 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:** \$21,763  
**IMPR.:** \$85,728  
**TOTAL:** \$107,491

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 ranch-style dwelling of brick exterior construction with 2,438 square feet of living area. The dwelling was constructed in 1997. Features of the home include a basement, central air conditioning, and a 550 square foot 2-car garage. The property has an approximately 11,051 square foot site and is located in Tinley Park, Frankfort 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 0.84 of a mile from the subject. The comparables have sites ranging in size from 12,728 to 13,630 square feet of land area<sup>1</sup> and are improved with 2-story or tri-level homes of brick exterior construction ranging in

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<sup>1</sup> The parties differ regarding the features and amenities of the comparables. The Board finds the best evidence of the features and amenities of these comparables is found in their property record cards presented by the board of review which were not refuted by the appellant in written rebuttal.

size from 1,815 to 2,297 square feet of living area. The dwellings were built in 1990 or 1993. Each home has a basement, central air conditioning, and a 2-car garage. Two homes have a fireplace. The comparables sold from August 2019 to November 2020 for prices ranging from \$265,000 to \$297,000 or from \$115.67 to \$136.32 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 \$107,491. The subject's assessment reflects a market value of \$322,409 or \$132.24 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 four comparable sales, together with a grid analysis of the appellant's comparables, property record cards for both parties' comparables, and a map depicting the locations of the comparables in relation to the subject. The board of review's comparables have sites ranging in size from 12,070 to 16,692 square feet of land area and are improved with ranch-style homes of brick exterior construction ranging in size from 2,511 to 2,764 square feet of living area. The dwellings were built from 1997 to 2003. Each home has a basement, central air conditioning, one or two fireplaces, and a garage ranging in size from 619 to 723 square feet of building area. Comparable #2 has a 238 square foot solarium. The comparables sold from December 2019 to February 2021 for prices ranging from \$373,000 to \$399,900 or from \$134.95 to \$155.28 per square foot of living area, including land.

The board of review submitted a brief contending the appellant's comparables are outside the subject's neighborhood and differ from the subject in design.

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 record contains a total of seven comparable sales for the Board's consideration. The Board gives less weight to the appellant's comparables, due to substantial differences from the subject in design and/or dwelling size. The Board gives less weight to the board of review's comparable #2, which has a solarium unlike the subject.

The Board finds the best evidence of market value to be the board of review's comparables #1, #3, and #4, which are relatively similar to the subject in dwelling size, age, location, site size, and features. These most similar comparables sold for prices ranging from \$373,000 to \$390,000 or from \$134.95 to \$155.28 per square foot of living area, including land. The subject's assessment reflects a market value of \$322,409 or \$132.24 per square foot of living

area, including land, which is below the range established by the best comparable sales in this record. Based on this evidence and after considering appropriate adjustments to the best comparables for differences from 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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