



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

APPELLANT: Janusz Findura  
DOCKET NO.: 21-06165.001-R-1  
PARCEL NO.: 11-04-24-204-017-0000

The parties of record before the Property Tax Appeal Board are Janusz Findura, 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:** \$24,051  
**IMPR.:** \$97,799  
**TOTAL:** \$121,850

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 is improved with a two-story dwelling of frame and brick construction containing 2,176 square feet of living area. The dwelling was built in 2005. Features of the home include a full basement, central air conditioning, one fireplace and an attached garage with 661 square feet of building area. The property is 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 four comparable sales improved with two-story dwellings that range in size from 2,212 to 2,435 square feet of living area. The homes were built from 1989 to 1999. Each comparable has a basement, central air conditioning, one fireplace and a garage ranging in size from 616 to 704 square feet of building area. The comparables are located from .21 to 1.11 miles from the subject property with comparable #1 being in the same subdivision as the subject property. The sales occurred from November 2020 to April 2021 for prices ranging from \$300,000 to \$410,000 or from \$128.21 to \$168.38 per square foot of living

area, including land. The appellant requested the subject's total assessment be reduced to \$106,807.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$126,668. The subject's assessment reflects a market value of \$379,928 or \$174.60 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 with comparable #4 being the same property as appellant's comparable sale #1. The comparable sales are improved with two-story dwellings of frame and brick construction that range in size from 2,314 to 2,984 square feet of living area. The homes were built from 1999 to 2005. Each comparable has a basement, central air conditioning, and an attached garage ranging in size from 484 to 649 square feet of building area. Three comparables have one fireplace. The comparables are in the same subdivision as the subject property. The sales occurred from October 2019 to October 2021 for prices ranging from \$380,000 to \$410,000 or from \$132.71 to \$168.38 per square foot of living area, including land. The board of review requested no change in the subject's assessment.

In rebuttal appellant's counsel argued board of review sales #1, #2 and #3 are not comparable due to differences in dwelling size or the sale was too remote in time from the assessment date at issue.

### **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 not warranted.

The record contains seven sales submitted by the parties to support their respective positions with one comparable be common to the parties. The comparables have varying degrees of similarity to the subject property with respect to age, size and location. The Board gives less weight to appellant's comparable #2 as this property is more than one mile from the subject property. Board of review comparables #1 and #2 are approximately 37% and 28% larger than the subject dwelling which detracts from the weight that can be given these two sales. The Board finds board of review comparable sale #3 sold in October 2019, which is less proximate in time to the assessment date at issue than the remaining comparables, however, due to location and size some weight is to be given this transaction. The Board also finds that appellant's comparable sales #3 and #4 are 16 and 14 years older than the subject dwelling suggesting each would require an upward adjustment for age. Nevertheless, the Board gives most weight to appellant's comparables #1, #3 and #4 as well as board of review comparable sales #3 and #4, which includes a common sale. These four properties sold for prices ranging from \$315,000 to \$410,000 or from \$141.96 to \$168.38 per square foot of living area, including land. The two

sales located in the subject's subdivision, sold for prices of \$380,000 and \$410,000 or for \$164.22 and \$168.38 per square foot of living area, including land, respectively. Each of these properties is improved with a home that is approximately 6% and 12% larger than the subject dwelling, respectively. The subject's assessment reflects a market value of \$379,928 or \$174.60 per square foot of living area, including land, which is within the overall price range but above the range on a per square foot of living area basis as established by the best comparable sales in this record. Based on this evidence, after considering the differences between the comparables in dwelling size and age, 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.



Chairman



Member



Member



Member

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: November 21, 2023



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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