



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

APPELLANT: Chris Allen
DOCKET NO.: 21-06170.001-R-1
PARCEL NO.: 11-04-13-217-030-0000

The parties of record before the Property Tax Appeal Board are Chris Allen, the appellant, by attorney Kristin Kladis, of Kladis Law, PC 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: \$24,152
IMPR.: \$100,750
TOTAL: \$124,902

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 two-story Creekview model dwelling of frame and masonry exterior construction with 3,219 square feet of living area. The dwelling was constructed in 1998 and is approximately 23 years old. Features of the home include a full basement, central air conditioning, a fireplace and a 660 square foot garage. The property has an 11,379 square foot site and is located in Lockport, Lockport Township, Will County.

The appellant contends assessment inequity concerning the improvement as the basis of the appeal. In support of this argument, the appellant submitted information on four equity comparables located within .3 of a mile from the subject and within the subject's neighborhood code. The comparables consist of two-story dwellings of frame and masonry exterior construction. The dwellings range in age from 21 to 27 years old and range in size from 3,045 to 3,293 square feet of living area. Each comparable has either a full or partial basement, central air conditioning, a fireplace and a garage ranging in size from 528 to 629 square feet of building

area. The comparables have improvement assessments ranging from \$87,576 to \$98,825 or from \$28.78 to \$30.22 per square foot of living area.

Based on this evidence, the appellant requested a reduced improvement assessment of \$96,344 or \$29.93 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$124,902. The subject property has an improvement assessment of \$100,750 or \$31.30 per square foot of living area.

In response to the appeal, the board of review submitted a memorandum from the township assessor, who asserted that the appellant's comparables were different models than the subject, where comparables #2, #3 and #4 have partial basements with partial crawl-space foundations. In contrast, the subject has a full basement.

In support of its contention of the correct assessment, the board of review through the township assessor submitted information on four equity comparables located in the subject's subdivision along with copies of applicable property record cards for the subject and these properties. The comparables consist of two-story dwellings of frame and masonry exterior construction. The dwellings range in age from 21 to 28 years old and range in size from 3,081 to 3,203 square feet of living area. Each comparable has a full basement, central air conditioning and a 660 square foot garage. Three comparables each have a fireplace. Comparable #3 has an inground swimming pool according to the underlying property record card. The comparables have improvement assessments ranging from \$99,548 to \$116,598 or from \$31.56 to \$37.37 per square foot of living area.

Based on this evidence, the board of review requested confirmation of the subject's assessment.

Conclusion of Law

The taxpayer contends assessment inequity as the basis of the appeal. When unequal treatment in the assessment process is the basis of the appeal, the inequity of the assessments must be proved by clear and convincing evidence. 86 Ill.Admin.Code §1910.63(e). Proof of unequal treatment in the assessment process should consist of documentation of the assessments for the assessment year in question of not less than three comparable properties showing the similarity, proximity and lack of distinguishing characteristics of the assessment comparables to the subject property. 86 Ill.Admin.Code §1910.65(b). 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 eight equity comparables to support their respective positions before the Property Tax Appeal Board. The Board has given reduced weight to appellant's comparables #2, #3 and #4 which feature partial basements as compared to the subject's full basement. The Board has also given reduced weight to board of review comparable #3 which includes an inground swimming pool amenity, not a feature of the subject.

The Board finds the best evidence of assessment equity to be appellant's comparable #1 along with board of review comparables #1, #2 and #4 which are similar to the subject in location, age,

dwelling size, foundation and several features. These comparables have improvement assessments that range from \$87,576 to \$103,756 or from \$29.74 to \$32.39 per square foot of living area. The subject's improvement assessment of \$100,750 or \$31.30 per square foot of living area falls within the range established by the best comparables in this record. Based on this record and after considering appropriate adjustments to the best comparables when compared to the subject, the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject's improvement was inequitably assessed and 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.



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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