



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

APPELLANT: Heather Kladis  
DOCKET NO.: 21-06172.001-R-1  
PARCEL NO.: 11-04-13-209-018-0000

The parties of record before the Property Tax Appeal Board are Heather Kladis, 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:** \$21,410  
**IMPR.:** \$43,517  
**TOTAL:** \$64,927

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 one-story dwelling of frame and masonry exterior construction with 1,014 square feet of living area. The dwelling was constructed in 1960 and is approximately 61 years old. Features of the home include two full bathrooms, a full basement and a 440 square foot garage. The property has a 7,500 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 three equity comparables located in close proximity to the subject. The comparables consist of one-story dwellings of frame and masonry exterior construction. The dwellings are either 60 or 61 years old and range in size from 988 to 1,308 square feet of living area. Each comparable has one full bathroom. Two comparables have full and partial basements, respectively, and one comparable has a concrete slab foundation. One home has central air conditioning and each comparable has

a garage of either 440 or 616 square feet of building area. The comparables have improvement assessments ranging from \$36,587 to \$52,021 or from \$35.31 to \$39.77 per square foot of living area.

Based on this evidence, the appellant requested a reduced improvement assessment of \$40,357 or \$39.80 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 \$64,927. The subject property has an improvement assessment of \$43,517 or \$42.92 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 only one of the appellant's comparable dwellings has a full basement, like the subject.

In support of its contention of the correct assessment, the board of review submitted information on four equity comparables located in the same neighborhood as the subject. The comparables consist of one-story dwellings of frame exterior construction. The dwellings range in age from 46 to 61 years old and range in size from 988 to 1,014 square feet of living area. Each comparable has a full bathroom, a full basement and a garage ranging in size from 440 to 608 square feet of building area. One home has central air conditioning. The comparables have improvement assessments ranging from \$42,759 to \$48,135 or from \$42.47 to \$48.72 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 seven equity comparables to support their respective positions before the Property Tax Appeal Board. The Board has given reduced weight to appellant's comparable #2 due to its concrete slab foundation as compared to the subject's full basement. The Board has also given reduced weight to board of review comparable #2 due to its newer age and central air conditioning feature which is not present in the subject dwelling.

The Board finds the best evidence of assessment equity to be appellant's comparables #1 and #3 along with board of review comparables #1, #3 and #4, although the Board recognizes that the subject features two full bathrooms as compared to each comparable with only one bathroom indicating that upward adjustments to the comparables would be necessary to make them more

equivalent to the subject. These comparables have improvement assessments that range from \$42,299 to \$52,021 or from \$35.31 to \$48.72 per square foot of living area. The subject's improvement assessment of \$43,517 or \$42.92 per square foot of living area falls within the range established by the best comparables in this record and appears to be logical when considering adjustments to the best comparables for differences when compared to the subject's additional bathroom, full basement and dwelling size. Accepted real estate valuation theory provides that all factors being equal, as the size of the property increases, the per unit value decreases. In contrast, as the size of a property decreases, the per unit value increases. Based on this record, 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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