



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

APPELLANT: Julie Connor  
DOCKET NO.: 22-02674.001-R-1  
PARCEL NO.: 11-04-26-400-004-0000

The parties of record before the Property Tax Appeal Board are Julie Connor, the appellant; 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:** \$19,684  
**IMPR.:** \$89,972  
**TOTAL:** \$109,656

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 2022 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 brick and vinyl siding exterior construction with 3,204 square feet of living area. The dwelling was constructed in 2009. Features of the home include a basement, central air conditioning, a fireplace, and a 651 square foot garage.<sup>1</sup> The property has an approximately 10,780 square foot site and is located in Lockport, Lockport Township, Will County.

The appellant contends both assessment inequity and overvaluation as the bases of the appeal. In support of the assessment inequity argument, the appellant presented information on nine equity comparables located next door, across the street, on the same street, or one or two streets over from the subject. The parcels range in size from 0.25 of an acre to 3.43 acres of land area. The appellant noted comparables #7 and #9 are corner lots and comparable #6 is located on a busy

---

<sup>1</sup> Additional details regarding the subject not reported by the appellant are found in the subject's property record card presented by the board of review.

street as is the subject. The comparables are improved with homes, seven of which are described as 1-story, 1.5-story, or 2-story homes, of frame or frame and brick exterior construction ranging in size from 1,000 to 2,210 square feet of living area. Four dwellings are reported to have been built from 1898 to 2009. Each home has a basement, seven of which have finished area, central air conditioning, and a garage or carport ranging in size from 300 to 1,125 square feet of building area. Five homes each have a fireplace and six comparables each have one or more outbuildings. Comparables #5, #7, and #8 each have an inground swimming pool and comparables #1 and #2 are reported to be on well/septic systems like the subject. The comparables have land assessments ranging from \$3,465 to \$35,981 or from \$0.23 to \$2.00 per square foot of land area and have improvement assessments ranging from \$26,290 to \$81,126 or from \$21.00 to \$31.99 per square foot of living area.<sup>2</sup>

In support of the overvaluation argument, the appellant submitted an appraisal estimating the subject property had a market value of \$329,100 as of February 26, 2021, based on the sales comparison and cost approaches. The appraisal was prepared by Barbara Seivert, a certified residential real estate appraiser, for a refinance transaction. The appraiser conducted an exterior only inspection of the subject property.

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 \$114,118. The subject's assessment reflects a market value of \$342,491 or \$106.89 per square foot of living area, land included, when using the 2022 three year average median level of assessment for Will County of 33.32% as determined by the Illinois Department of Revenue. The subject has a land assessment of \$19,684 or \$1.83 per square foot of land area and has an improvement assessment of \$94,434 or \$29.47 per square foot of living area.

In support of its contention of the correct assessment, the board of review submitted information on four equity comparables located within 0.5 of a mile from the subject. The board of review did not present information regarding the site sizes of the comparables. The comparables are improved with 2-story homes of frame and brick exterior construction ranging in size from 2,290 to 3,059 square feet of living area. The dwellings were built in 2004 or 2005. Each home has a basement, central air conditioning, and a garage ranging in size from 440 to 662 square feet of building area. Three homes each have a fireplace. The comparables have land assessments of \$23,572 and have improvement assessments ranging from \$79,234 to \$105,945 or from \$34.27 to \$34.94 per square foot of living area.

Based on this evidence, the board of review offered to reduce the subject's assessment to \$109,656.

In written rebuttal, the appellant argued the board of review's comparables #1, #2, and #3 each have city water/sewer unlike the subject and are each located on cul-de-sac in a subdivision with

---

<sup>2</sup> The Board has calculated the per square foot land assessments based on the acreage provided by the appellant converted to square feet. The Board has re-calculated the per square foot improvement assessments based on the dwelling sizes presented by the appellant.

a homeowners' association and a walking trail, compared to the subject's location on a busy street. The appellant further argued comparable #1 has a fully finished basement unlike the subject's unfinished basement.

### Conclusion of Law

The appellant contends in part 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 record contains a total of thirteen equity comparables for the Board's consideration. With regard to land assessment equity, the Board gives less weight to the board of review's comparables as the board of review did not present site sizes for these comparables and they are located in a subdivision unlike the subject. The Board also gives less weight to the appellant's comparables #1, #3, #4, #7, #8, and #9, due to substantial differences from the subject in site size and to the appellant's comparable #2, which has a considerably lower land assessment than the other comparables in this record, indicating this comparable is an outlier.

The Board finds the best evidence of land assessment equity to be the appellant's comparables #5 and #6, which are more similar to the subject in site size and location. These two most similar comparables have land assessments of \$18,045 and \$21,757 or \$1.66 and \$2.00 per square foot of land area. The subject's land assessment of \$19,684 or \$1.83 per square foot of land area is bracketed by the best two comparables in this record. Based on this evidence, the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject's land has been inequitably assessed and no reduction in the subject's land assessment is warranted.

With regard to improvement assessment equity, the Board gives less weight to the board of review's comparables, which are located in a subdivision unlike the subject. The Board also gives less weight to the appellant's comparables #4, #6, #7, and #8 as the appellant did not provide the age of these homes for the Board to compare their ages to the subject. The Board gives less weight to the appellant's comparable #9 which is significantly older home than the subject.

The Board finds the best evidence of improvement assessment equity to be the appellant's comparables #1, #2, #3, and #5, which are more similar to the subject in age, location, and some features, although four of these homes are substantially smaller than the subject, suggesting upward adjustments to these comparables would be needed to make them more equivalent to the subject. The most similar comparables have improvement assessments ranging from \$42,005 to \$81,126 or from \$21.00 to \$27.32 per square foot of living area. The subject's improvement assessment of \$94,434 or \$29.47 falls above the range established by the best comparables in this record, and appears to be excessive after considering appropriate adjustments to the best comparables for differences from the subject. Based on this evidence, the Board finds the

appellant demonstrated with clear and convincing evidence that the subject's improvement was inequitably assessed and a reduction in the subject's improvement assessment is warranted.

The appellant also 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 only evidence of market value to be the appraisal submitted by the appellant, which states a value conclusion as of February 26, 2021. The subject's assessment of \$109,656, as reduced herein, reflects a market value of \$329,100 or \$102.72 per square foot of living area, including land, which is the same as the appraised value conclusion. Based on this evidence, the Board finds no further 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:

April 16, 2024



\_\_\_\_\_  
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

State of Illinois  
Property Tax Appeal Board  
William G. Stratton Building, Room 402  
401 South Spring Street  
Springfield, IL 62706-4001

APPELLANT

Julie Connor  
2106 Lawrence Ave.  
Lockport, IL 60441

COUNTY

Will County Board of Review  
Will County Office Building  
302 N. Chicago Street  
Joliet, IL 60432