



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

APPELLANT: Linda Hiorns  
DOCKET NO.: 22-02870.001-R-1  
PARCEL NO.: 11-04-35-101-023-0000

The parties of record before the Property Tax Appeal Board are Linda Hiorns, 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 **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:** \$6,929  
**IMPR.:** \$64,248  
**TOTAL:** \$71,177

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 1-story dwelling of frame exterior construction with 1,634 square feet of living area. The dwelling was constructed in 2020. Features of the home include a crawl space foundation, central air conditioning, a fireplace, and a 720 square foot garage. The property has a 15,840 square foot site and is located in Lockport, Lockport Township, Will County.

The appellant's appeal is based both on overvaluation and a contention of law.<sup>1</sup> In support of the overvaluation argument, the appellant completed Section VI of the appeal petition disclosing the subject was constructed in July 2021 for a total cost of \$180,716.33, including the purchase of the land in 2020 for \$20,000.00. The appellant disclosed no owner or member of the owner's

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<sup>1</sup> The Board notes the appellant raised no contention of law other than the appellant's request for a prorated assessment due to the date the construction was complete. Thus, the Board finds the appellant formulated no separate contention of law that was supported by legal authority.

family acted as a general contractor and there was no uncompensated labor performed. The appellant submitted a letter contending that an occupancy permit for the subject home was issued in November 2020, a copy of which was presented by the appellant. However, the appellant argued the rear entry, stairs, and deck were not complete at that time. The appellant asserted the rear stairs and deck were completed in July 2021. In support of the construction costs, the appellant submitted an itemized list of costs for general categories of construction, together with copies of invoices.

Based on this evidence, the appellant requested a reduction in the subject's assessment to reflect completion of construction in July 2021.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$71,177. The subject's assessment reflects a market value of \$213,552 or \$130.69 per square foot of living area, land included, when applying the statutory level of assessment of 33.33%.<sup>2</sup>

In support of its contention of the correct assessment the board of review submitted information on three comparable sales located within the subject's subdivision. The parcels range in size from 4,520 to 11,385 square feet of land area and are improved with 1-story homes of frame exterior construction ranging in size from 920 to 1,160 square feet of living area. The dwellings were built from 1955 to 2005. Each home has a crawl space foundation and one home has central air conditioning. The comparables sold in March 2021 and June 2021 for prices ranging from \$147,000 to \$200,000 or from \$126.72 to \$200.00 per square foot of living area, including land.

The board of review submitted a brief contending that the subject's Certificate of Occupancy was dated November 19, 2020 and that the subject was fully assessed for the 2021 tax year. The board of review did not refute the construction cost evidence submitted by the appellant, but asserted the subject was 13 months old as of January 1, 2022 and was no longer new construction. 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.

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<sup>2</sup> Section 1910.50(c)(1) of the Board's procedural rules provides that in all counties other than Cook, the three-year county wide assessment level as certified by the Department of Revenue will be considered. 86 Ill. Admin. Code § 1910.50(c)(1). As of the development of this Final Administrative decision, the Department of Revenue has not published figures for tax year 2022.

With regard to new construction, Section 9-180 of the Property Tax Code (35 ILCS 200/9-180) provides in relevant part as follows:

The owner of property on January 1 also shall be liable, on a proportionate basis, for the increased taxes occasioned by the construction of new or added buildings, structures or other improvements on the property from the date when the occupancy permit was issued or from the date the new or added improvement was inhabitable and fit for occupancy or for intended customary use to December 31 of that year. The owner of the improved property shall notify the assessor, within 30 days of the issuance of an occupancy permit or within 30 days of completion of the improvements, on a form prescribed by that official, and request that the property be reassessed. The notice shall be sent by certified mail, return receipt requested and shall include the legal description of the property.

The evidence shows a certificate of occupancy for the subject property was issued on November 19, 2020. The Board finds the appellant did not present any evidence to support a prorated assessment for the 2022 tax year as the appellant contended that construction was complete in July 2021, rather than November 2020. Thus, the Board finds the subject is not entitled to a prorated assessment under Section 9-180 for the 2022 tax year.

With respect to market value, the record contains evidence of the subject's construction costs totaling \$180,716.33 and the board of review presented three comparables sales in support of their respective positions before the Board.

The Board gives less weight to the appellant's evidence of construction costs. Although this evidence may have been reflective of the subject's market value at the time construction was completed, the appellant did not submit any evidence to demonstrate these construction costs are reflective of the subject's market value as of the January 1, 2022 assessment date.

The Board finds the best evidence of market value in the record to be the board of review's comparables, which are similar to the subject in location and 1-story design, but have varying degrees of similarity to the subject in dwelling size, age, site size, and features. These comparables are older and smaller homes than the subject, have smaller sites than the subject, and each lacks a garage that is a feature of the subject, suggesting upward adjustments to these comparables would be needed to make them more equivalent to the subject. The comparables sold for prices ranging from \$147,000 to \$200,000 or from \$126.72 to \$200.00 per square foot of living area, including land. The subject's assessment reflects a market value of \$213,552 or \$130.69 per square foot of living area, including land, which is above the range established by the best comparable sales in terms of total market value and within the range on a price per square foot basis. Based on this record and after considering appropriate adjustments to the best comparables for differences from the subject, the Board finds the subject's assessment is reflective of market value 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.



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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: January 16, 2024



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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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