



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

APPELLANT: Ted Kowalczyk  
DOCKET NO.: 22-02873.001-R-1  
PARCEL NO.: 15-08-13-204-005-0000

The parties of record before the Property Tax Appeal Board are Ted Kowalczyk, 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:** \$45,805  
**IMPR.:** \$211,827  
**TOTAL:** \$257,632

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 1.5-story dwelling of frame and masonry exterior construction with 4,096 square feet of living area. The dwelling was constructed in 2021. Features of the home include a 3,680 square foot basement, central air conditioning, two fireplaces, and a 744 square foot garage. The property has a 63,750 square foot site and is located in New Lenox, New Lenox Township, Will County.

The appellant's appeal is based on overvaluation. In support of this argument the appellant completed Section VI – Recent Construction Information on Your Residence of the appeal petition disclosing the land was purchased on November 21, 2019 for a price of \$125,000, the construction of the improvements was completed on September 2, 2021 at a cost of \$400,000, no non-compensated labor was performed, and neither appellant nor any member of the appellant's family acted as the general contractor. In support of the construction costs, the appellant submitted a list of cost categories totaling \$525,874, including land. Based on this evidence, the

appellant requested a reduction in the subject's assessment to reflect the subject's construction costs.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$257,632. The subject's assessment reflects a market value of \$772,973 or \$188.71 per square foot of living area, land included, when using the statutory level of assessment of 33.33%.

In support of its contention of the correct assessment the board of review submitted information on four comparable sales located within the immediate area of the subject. The parcels range in size from 3,125 to 19,500 square feet of land area and are improved with 1-story or 2-story homes of masonry or frame and masonry exterior construction ranging in size from 3,206 to 3,807 square feet of living area. The dwellings were built from 2020 to 2022. Each home has a basement ranging in size from 1,488 to 3,327 square feet of building area, central air conditioning, a fireplace, and a garage ranging in size from 520 to 872 square feet of building area. The comparables sold from December 2020 to February 2022 for prices ranging from \$675,000 to \$694,260 or from \$180.43 to \$210.54 per square foot of living area, including land. 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.

The record contains evidence of construction costs and four comparable sales for the Board's consideration. The Board gives less weight to the appellant's evidence of construction costs as the appellant did not submit an itemization of the actual costs and the appellant's evidence was not supported by a sworn contractor's affidavit or copies of invoices or contracts. Moreover, the appellant purchased the land in November, 2019, which is more remote from the January 1, 2022 assessment date and is less likely to be indicative of market value as of that date.

With regard to the board of review's comparables, the Board gives less weight to comparable #1, which is a 1-story home compared to the subject 1.5-story home and sold less proximate in time to the assessment date than the other comparables in this record. The Board also gives less weight to comparable #4, which is a substantially smaller home than the subject.

The Board finds the best evidence of market value in the record to be comparables #2 and #3, which sold more proximate in time to the assessment date and are more similar to the subject in design, dwelling size, age, and features, although these comparables have smaller lots and considerably smaller basements than the subject, suggesting upward adjustments to these comparables would be needed to make them more equivalent to the subject. These two most similar comparables sold for prices of \$685,256 and \$694,260 or for \$180.43 and \$182.36 per square foot of living area, including land. The subject's assessment reflects a market value of

\$772,973 or \$188.71 per square foot of living area, including land, which is above the best comparable sales in this record, but appears to be justified after considering appropriate adjustments to the best comparables for differences from the subject, such as lot size and basement size. Based on this record, 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.



\_\_\_\_\_  
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: December 19, 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

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

APPELLANT

Ted Kowalczyk  
804 Bryan Trail  
New Lenox, IL 60451

COUNTY

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