



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

APPELLANT: John Jones
DOCKET NO.: 24-00326.001-R-1
PARCEL NO.: 19-09-05-428-012-0000

The parties of record before the Property Tax Appeal Board are John Jones, the appellant, by attorney Brian S. Maher, of Weis, DuBrock, Doody & Maher, 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: \$25,599
IMPR.: \$159,369
TOTAL: \$184,968

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 2024 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 brick exterior construction with 3,304 square feet of living area. The dwelling was constructed in 1990. Features of the home include a full basement, central air conditioning, a fireplace and a 517 square foot garage. The property has a 15,946 square foot site and is located in Mokena, Frankfort Township, Will County.

The appellant contends assessment inequity concerning the improvement assessment as the basis of the appeal. In support of this argument, the appellant submitted information on four equity comparables located in the same neighborhood code as the subject and either .2 or .3 of a mile from the subject. The comparables consist of two-story dwellings of brick exterior construction which were built in 1990 or 1991. The homes range in size from 2,448 to 2,943 square feet of living area. Each comparable has a partial basement, central air conditioning, a fireplace and a garage ranging in size from 451 to 759 square feet of building area. The comparables have

improvement assessments ranging from \$117,102 to \$122,986 or from \$41.79 to \$47.86 per square foot of living area. Based on this evidence, the appellant requested a reduced improvement of assessment of \$151,929 or \$45.98 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 \$184,968. The subject property has an improvement assessment of \$159,369 or \$48.24 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 in the same neighborhood code as the subject. The comparables consist of 1.5-story dwellings of brick exterior construction which were built from 1989 to 2003. The homes range in size from 2,859 to 3,285 square feet of living area. Each comparable has a full or partial basement, one or two fireplaces and a garage ranging in size from 495 to 766 square feet of building area. Three of the comparables each have central air conditioning. The comparables have improvement assessments ranging from \$141,305 to \$174,540 or from \$48.26 to \$58.13 per square foot of living area. Based on the foregoing 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 #1, #3 and #4 as well as board of review comparable #2, which differ in dwelling size from approximately 13% to 26% when compared to the dwelling size of the subject.

The Board finds the best evidence of assessment equity to be appellant's comparable #2 along with board of review comparables #1, #3 and #4, which are each similar to the subject in location, age, foundation type and some features. Adjustments to the best comparables are necessary to make them more equivalent to the subject for differences such as basement size, lack of air conditioning amenity, fireplace count, and/or garage size in order to make the comparables more equivalent to the subject. These comparables have improvement assessments ranging from \$122,986 to \$174,540 or from \$41.79 to \$53.13 per square foot of living area. The subject's improvement assessment of \$159,369 or \$48.24 per square foot of living area falls within the range established by the best comparables in this record both in terms of overall improvement assessment and on a per-square-foot basis.

Based on this record and after considering appropriate adjustments to the best comparables in the 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: _____

October 21, 2025



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

John Jones, by attorney:
Brian S. Maher
Weis, DuBrock, Doody & Maher
1 North LaSalle Street
Suite 1500
Chicago, IL 60602

COUNTY

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