



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

APPELLANT: Barbara Szuba
DOCKET NO.: 24-00396.001-R-1
PARCEL NO.: 16-05-30-313-005-0000

The parties of record before the Property Tax Appeal Board are Barbara Szuba, 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: \$25,999
IMPR.: \$111,326
TOTAL: \$137,325

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-story dwelling of brick construction with 2,215 square feet of living area that was built in 1995 and is approximately 29 years old. Features of the home include an unfinished basement containing 1,080 square feet of building area, central air conditioning, 1 fireplace, and a garage containing 544 square feet of building area. The property has an 11,008 square foot site and is located in Lockport, Homer Township, Will County.

The appellant contends assessment inequity with regard to the improvement as the basis of the appeal. In support of this argument, the appellant submitted information on three equity comparables located from .02 to .33 of a mile from the subject and within the same assessment neighborhood code as the subject property. The comparables are described as 1-story dwellings of brick construction ranging in size from 2,001 to 2,009 square feet of living area. Each comparable has an unfinished basement containing either 875 or 980 square feet of building area, central air conditioning, 1 fireplace, and a garage ranging in size from 452 to 487 square feet of building area. The comparables have improvement assessments ranging from \$104,319 to

\$106,128 or from \$52.03 to \$52.88 per square foot of living area. Based on this evidence, the appellant requested that the improvement assessment of the subject be reduced.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$137,325. The subject property has an improvement assessment of \$111,326 or \$50.26 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 from .07 to .35 of a mile of the subject and within the same assessment neighborhood code as the subject property. The comparables are improved with 1-story dwellings ranging in size from 2,001 to 2,589 square feet of living area that were built in either 1995 or 1998. The comparables feature unfinished basements ranging in size from 817 to 2,552 square feet of building area, central air conditioning, and a garage ranging in size from 452 to 765 square feet of building area. Three comparables each have 1 fireplace. The comparables have improvement assessments ranging from \$108,079 to \$139,068 or from \$51.20 to \$54.01 per square foot of living area. The board of review also submitted property record cards for each comparable property and a memorandum contending that the subject dwelling is one of the lower assessed similar homes in the subdivision after a reduction was given by the board of review for the tax year at issue. Based on this evidence, the board of review requested a confirmation of the subject's assessment.

Conclusion of Law

The taxpayer contends improvement 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 improvement assessment is not warranted.

The parties submitted a total of seven suggested equity comparables to support their respective positions before the Property Tax Appeal Board. The Board gave less weight to board of review comparable #3 due to its significantly larger dwelling size relative to the subject dwelling. The Board finds the remaining comparables to be substantially similar to the subject in location, design, dwelling size, age, and features. However, some adjustments to the comparables are needed for slight differences in garage, dwelling, and basement sizes. These best equity comparables have improvement assessments ranging from \$104,319 to \$113,460 or from \$51.20 to \$54.01 per square foot of living area. The subject's improvement assessment of \$111,326 or \$50.26 per square foot of living area falls within the range established by the best equity comparables contained in this record in terms of overall improvement assessment and below the range on a per square foot of living area basis.

The constitutional provision for uniformity of taxation and valuation does not require mathematical equality. The requirement is satisfied if the intent is evident to adjust the taxation burden with a reasonable degree of uniformity and if such is the effect of the statute enacted by the General Assembly establishing the method of assessing real property in its general operation.

A practical uniformity, rather than an absolute one, is the test. Apex Motor Fuel Co. v. Barrett, 20 Ill. 2d 395 (1960). Although the comparables presented by the parties disclosed that properties located in the same area are not assessed at identical levels, all that the constitution requires is a practical uniformity which appears to exist on the basis of the evidence.

Therefore, based on this record and after considering all the comparables submitted by the parties with emphasis on those properties that are most similar in characteristics to the subject dwelling, and after considering adjustments to the best comparables in this record for differences from the subject, the Board finds that the appellant did not establish by clear and convincing evidence that the subject improvement is inequitably assessed and, therefore, a reduction in the subject's improvement assessment is not warranted.

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 25, 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

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