



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

APPELLANT: Thomas Fritz
DOCKET NO.: 24-00412.001-F-1
PARCEL NO.: 19-09-23-100-019-0000

The parties of record before the Property Tax Appeal Board are Thomas Fritz, 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:

F/Land:	\$10,069
Homesite:	\$22,023
Residence:	\$261,263
Outbuildings:	\$0
TOTAL:	\$293,355

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 33.24 acre parcel improved with a single family dwelling constructed in 2022. The property is located in Frankfort, Frankfort Township, Will County.

The appellant's appeal is based on a lack of uniformity in the assessment for the subject homesite. The appellant did not challenge the subject's farmland or improvement assessments. Specifically, the appellant also seeks to have the subject's total site acreage and homesite acreage corrected and a re-classification of the subject pond from the homesite to wasteland.

The appellant submitted a brief, two plats, a Soils Calculation Report, a USDA Farm Service Agency aerial map of the subject property and information from the Will County Supervisor of Assessments Office.

In the brief, the appellant explained he purchased the subject site in September 2020 and that the site totaled 38.453 acres. In December 2020, the appellant sold 4.521 acres leaving a total site size of 33.932 acres. In support of this site size, the appellant submitted a Plat of Legal Description depicting the subject site size of 33.932 acres. In August 2021, the appellant asserted he was required to dedicate 0.681 acres to the Village of Frankfort which was associated with the construction of his residential dwelling. To support this assertion, the appellant submitted a Plat of Dedication depicting 0.681 acres were dedicated to the Village of Frankfort. The appellant contended the Plat of Dedication was recorded on November 1, 2021. Therefore, after selling 4.521 acres and dedicating 0.681 acres, the subject's remaining total site size totals 33.251 acres.

The appellant contends that for the 2021, 2022 and 2023 tax years Will County has maintained his total site size to be 33.93 acres, including the 0.681 of an acre dedicated to the Village of Frankfort in the subject's total site size. The appellant argued the Will County Assessor claimed they "never received the change in acreage" until the appellant notified them in May 2024 and that the County would make the change for the 2025 tax year, which the appellant considered to be unfair given he had recorded the document in 2021.

The appellant also argued the subject's 0.649 acre pond should be classified as wasteland, contending this feature is a "detention pond" with no contributory value and therefore, the pond should not be assessed or taxed. The appellant's submitted an aerial USDA map depicting the subject's homesite totals 2.23 acres including the subject dwelling and pond.

The appellant also submitted a brief from the Will County Supervisor of Assessments recommending the subject's homesite be adjusted from 2.90 to 2.26 acres. The appellant argued the subject's homesite assessment of \$22,023 equates to a per acre assessment of \$7,594 based on 2.90 acres and that based on a homesite of 2.23 acres the assessment should be \$16,935. The appellant then subtracted the pond acreage from the homesite acreage of 2.23 arriving at a homesite of 1.58 acres. Applying a per acre assessment of \$7,595 to 1.58 acres results in a homesite assessment of \$11,998. The appellant questioned why the homesite assessment had not decreased given a reduction in the homesite acreage.

Based on the above evidence, the appellant requested the subject's homesite assessment be reduced to \$11,998.

The board of review submitted its "Board of Review Notes on Appeal." The appellant submitted a copy of the Will County Board of Review's final decision disclosing the total assessment for the subject of \$293,355. The subject property has a homesite assessment of \$22,023, a farmland assessment of \$10,069 and an improvement assessment of \$261,263.

In support of its contention of the correct assessment the board of review submitted a brief, a Soils Calculation Report and a five-page USDA Scenario Map. In its brief, the board of review asserted the subject's farmland and homesite acreage comply with the USDA plan submitted by the appellant with cropland totaling 21.49 acres, other farmland totaling 9.53 acres and a homesite with 2.22 acres of land area. The brief identifies an additional 0.69 of an acre as wasteland with \$0 assessed value which has been corrected in the 2025 map. Therefore, the

board of review argued the subject's total assessed acreage is 33.24 acres, equal to the site size contended by the appellant. As to the subject's pond, the board of review argued the USDA map includes this feature within the homesite boundaries and that the pond has contributory value to the residence, therefore the pond, for assessment purposes, does not qualify as wasteland.

In response to the appellant's question regarding why the homesite assessment did not decrease in 2024 given a reduction in the homesite acreage, the board of review asserted "farmland valuations increased" in 2024.

Conclusion of Law

The appellant contends the board of review has an incorrect total and homesite acreage and that the subject's homesite assessment is inequitable as the bases 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.

With respect to the subject's total and homesite acreage, the Board finds both parties agree as to the subject's total site size of 33.24 acres. The board of review depicts a homesite of 2.22 acres and farmland acres totaling 31.02. While the board of review evidence includes 0.69 acres of wasteland listed with the subject site, they also indicated that for the 2024 tax year this dedicated land parcel had a \$0 assessment and that the subject's map has been corrected for the 2025 tax year.

As to the subject's pond, the Illinois Department of Revenue Publication 122 provides guidance for the assessment of ponds:

If a pond or borrow pit is used as part of the homesite, assess it with the homesite at 33 1/3 percent of market value.

Therefore, given the USDA Farm Service Agency aerial map of the subject property includes this feature within the boundaries of the subject's homesite along with guidance from Publication 122, the Board finds the subject pond is properly assessed as part of the subject's homesite.

As to the appellant's argument the subject's homesite is inequitably assessed, Section 1910.65(b) of the Rules of the Property Tax Appeal Board states:

Proof of unequal treatment in the assessment process should consist of documentation of the assessments for the assessment year in question of the subject property and it is recommended that not less than three comparable properties be submitted. Documentation must be submitted showing the similarity, proximity and lack of distinguishing characteristics of the assessment comparables to the subject property. (86 Il Admin Code 1910.65(b))

The Board finds the appellant did not submit any evidence or comparable properties to support the requested reduction to the subject's homesite assessment. Based on this record the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject's homesite assessment 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: _____

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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