



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

APPELLANT: Kathleen Klein
DOCKET NO.: 24-00545.001-R-1
PARCEL NO.: 04-10-06-401-038-0000

The parties of record before the Property Tax Appeal Board are Kathleen Klein, 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: \$17,571
IMPR.: \$64,847
TOTAL: \$82,418

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 frame and brick exterior construction with 2,136 square feet of living area.¹ The dwelling was constructed in 1974 and is 50 years old. Features of the home include a basement, central air conditioning, a fireplace, and a 576 square foot garage. The property has a 15,000 square foot site with 99 feet of water frontage and is located in Minooka, Channahon Township, Will County.

The appellant contends assessment inequity with respect to both the land and improvement as the basis of the appeal. In support of this argument the appellant submitted information on four equity comparables, three of which are in the subject's subdivision. The comparables consist of 1-story or 1.5-story dwellings of siding or brick and siding exterior construction ranging in size from 1,311 to 2,750 square feet of living area. The homes are reported to each be 50+ years old.

¹ The Board finds the subject's property record card submitted by the board of review to be the best evidence of the subject's dwelling size.

Each dwelling has central air conditioning, a basement, and a garage ranging in size from 400 to 575 square feet of building area. One comparable has a fireplace. Two comparables each have an additional detached garage. The parcels contain either 13,130 or 15,000 square feet of land area. The comparables have land assessments ranging from \$14,213 to \$17,571 or from \$0.95 to \$1.34 per square foot of land. The comparables have improvement assessments ranging from \$62,643 to \$104,700 or from \$37.33 to \$49.87 per square foot of living area. Based on this evidence, the appellant requested a reduced land assessment of \$15,515 or \$1.03 per square foot of land area and an improvement assessment of \$53,824 or \$25.20 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 \$82,418. The subject property has a land assessment of \$17,571 or \$1.17 per square foot of land area and an improvement assessment of \$64,847 or \$30.36 per square foot of living area.

In support of its contention of the correct assessment the board of review submitted information on three equity comparables located within the subject's subdivision. The comparables consist of 1-story dwellings ranging in size from 1,724 to 1,944 square feet of living area. The homes were built in 1973 or 1976. Each dwelling has central air conditioning, a fireplace, and a garage ranging in size from 423 to 504 square feet of building area. Two comparables each have a basement. The parcels contain from 86 to 108 feet of water frontage. The comparables each have land assessments of \$17,571 or from \$162.69 to \$204.31 per front foot of land area. The comparables have improvement assessments ranging from \$81,754 to \$98,298 or from \$42.05 to \$50.61 per square foot of living area.

In a brief, the Channahon Township Assessor noted that the subject backs up to a retention pond for the DuPage River and is in a flood plain.

Based on this 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 seven equity comparables to support their respective positions before the Property Tax Appeal Board. With respect to the land assessment, the Board gives less weight to the appellant's comparable #4, which is located outside of the subject's subdivision. The Board finds the best evidence of assessment equity to be the remaining comparables, which are most similar to the subject in location and are similar to the subject in land area or front footage. These comparables have land assessments of either \$17,571 or \$17,575. The subject's land assessment of \$17,571 is identical to four of the six best comparables. Based on this record

and after considering adjustments to the best comparables for differences from the subject, the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject's land was inequitably assessed and a reduction in the subject's land assessment is not justified.

With respect to the improvement, the Board gives reduced weight to the comparables submitted by the appellant, which differ from the subject in design and/or dwelling size. The Board finds the best evidence of assessment equity to be the comparables presented by the board of review, which are similar to the subject in age, location, dwelling size, and some features. These comparables have improvement assessments ranging from \$81,754 to \$98,298 or from \$42.05 to \$50.61 per square foot of living area. The subject's improvement assessment of \$64,847 or \$30.36 per square foot of living area falls considerably below the range established by the best comparables in this record. Based on this record and after considering adjustments to the best comparables for differences from the subject, 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 improvement assessment is not warranted on this record.

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

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: _____

September 16, 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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