



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

APPELLANT: Linas Kliarskis
DOCKET NO.: 24-00993.001-R-1
PARCEL NO.: 30-07-11-402-005-0000

The parties of record before the Property Tax Appeal Board are Linas Kliarskis, the appellant, by attorney Kristin Kladis, of Kladis Law, PC 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: \$8,989
IMPR.: \$44,319
TOTAL: \$53,308

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 2-story, 4-unit apartment building¹ of frame exterior construction with 2,444 square feet of building area. The building was constructed in 1900 and is approximately 124 years old. Features include a basement and a 624 square foot garage. The property has an 8,276 square foot site and is located in Joliet, Joliet Township, Will County.

The appellant contends assessment inequity regarding the improvement as the basis of the appeal. In support of this argument, the appellant submitted information on three equity comparables located within the same assessment neighborhood as the subject and within 0.3 of a mile from the subject. The comparables are improved with one or two 1.5-story or 2-story

¹ The Board finds the best evidence of the subject's features is found in the property record card presented by the board of review.

homes² of frame exterior construction ranging in combined building size from 2,400 to 3,268 square feet of living area. The dwellings were built from 1904 to 1963 and range in age from 61 to 120 years old. Two comparables have a basement and a 734 or an 896 square foot garage.³ Two homes each have central air conditioning. The comparables have improvement assessments ranging from \$33,785 to \$56,982 or from \$14.08 to \$17.44 per square foot of living area.⁴

Based on this evidence, the appellant requested a reduction in the subject's improvement assessment to \$37,515.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$53,308. The subject property has an improvement assessment of \$44,319 or \$18.13 per square foot of building area.

In support of its contention of the correct assessment the board of review submitted information on four equity comparables located within the same assessment neighborhood as the subject and within 0.62 of a mile from the subject. Three comparables are improved with a 2-story, 2-unit apartment building and one comparable is improved with a 2-story home with two dwelling units, all of which are of frame exterior construction. The comparables were built from 1891 to 1910. Each comparable has a basement, one comparable has central air conditioning, and two comparables each have a 306 or a 796 square foot garage. The comparables have improvement assessments ranging from \$46,909 to \$69,514 or from \$18.50 to \$28.74 per square foot of living or building area.

The board of review submitted a letter from the township assessor's office contending that the subject is a 4-unit apartment building whereas the appellant's comparable #1 consists of two houses on one lot that are in poor condition and are vacant, the appellant's comparable #2 is a 1.5-story single-family home, and the appellant's comparable #3 is also a single-family home. The board of review presented property record cards for these properties which identify each as a single-family residence. The township assessor's office also submitted property record card for the board of review's comparables, identifying comparables #1 through #3 as apartments and comparable #4 as a single-family residence, and contended the board of review's comparables are all 2-story apartments in the same neighborhood as the subject.

Based on this evidence, the board of review requested confirmation of the subject's assessment.

Conclusion of Law

The appellant 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,

² The Board finds the best evidence of the comparables' features is found in their property record cards presented by the board of review.

³ The property record card for comparable #2 indicates the garage is assessed on an adjacent parcel.

⁴ The Board considers the combined dwelling size and combined improvement assessment for comparable #1, which is improved with two dwellings.

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 record contains a total of seven equity comparables for the Board's consideration. The Board gives less weight to the appellant's comparable #1, which consists of two improvements unlike the subject. The Board gives less weight to the appellant's comparables #2 and #3 and the board of review's comparable #4, which are classified as single-family homes on their property record cards unlike the subject's apartment building.

The Board finds the best evidence of assessment equity to be the board of review's comparables #1, #2, and #3, which are more similar to the subject in classification as an apartment, 2-story design, building size, age, location, and some features, although each of these comparables has two units compared to the subject's four units and one comparable lacks a garage that is a feature of the subject, suggesting adjustments to these comparables would be needed to make them more equivalent to the subject. These comparables have improvement assessments that range from \$46,909 to \$59,976 or from \$18.50 to \$24.78 per square foot of building area. The subject's improvement assessment of \$44,319 or \$18.13 per square foot of living area falls below the range established by the best comparables in this record. Based on this record and after considering appropriate 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 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

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