



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

APPELLANT: Richard Lewandowski  
DOCKET NO.: 24-01031.001-R-1  
PARCEL NO.: 07-01-35-405-067-0000

The parties of record before the Property Tax Appeal Board are Richard Lewandowski, 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:** \$63,020  
**IMPR.:** \$203,647  
**TOTAL:** \$266,667

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 ranch-style dwelling of frame exterior construction with 2,749 square feet of living area. The dwelling was built in 2005 and is approximately 19 years old. Features of the home include a basement with 1,842 square feet of finished area, central air conditioning, two fireplaces, and a 440 square foot garage.<sup>1</sup> The property has a 3,600 square foot site and is located in Plainfield, Wheatland 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 from 2 houses away to 2 blocks from the subject. The comparables are improved with 1-story homes of frame exterior construction ranging in size from 2,633 to 2,685 square feet of living area. The

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<sup>1</sup> The Board finds the best evidence of the subject's features is found in the property record card presented by the board of review which was not refuted by the appellant.

dwellings are 18 or 20 years old. Each home has a basement with 2,105 to 2,544 square feet of finished area, central air conditioning, two fireplaces, and a 420 square foot garage. The comparables have improvement assessments ranging from \$177,501 to \$182,247 or from \$67.41 to \$67.88 per square foot of living area.

The appellant submitted a brief contending that the comparables are the same model as the subject, are similar or identical to the subject in age, basement size and finish, and main level living area, and located in the same community as the subject. Comparable #1 has more bedrooms, “better curb appeal,” a larger yard, and superior view of the lake than the subject and has a lower improvement assessment than the subject. Based on this evidence, the appellant requested a reduction in the subject’s improvement assessment to \$178,473.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$266,667. The subject property has an improvement assessment of \$203,647 or \$74.08 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 within the same assessment neighborhood code as the subject and within 0.43 of a mile from the subject. The comparables are improved with 1-story ranch-style home of frame exterior construction ranging in size from 2,627 to 2,816 square feet of living area. The dwellings were built from 2003 to 2008. Each home has a basement with 1,914 to 2,527 square feet of finished area, central air conditioning, one or two fireplaces, and a garage ranging in size from 462 to 726 square feet of building area. The board of review submitted a property record card for comparable #1, which describes this property as a custom home with an elevator. The comparables have improvement assessments ranging from \$223,691 to \$236,658 or from \$81.49 to \$90.09 per square foot of living area. The board of review also disclosed the subject sold in March 2024 for a price of \$800,000 or \$291.01 per square foot of living area, land included, which would indicate a total assessed value of \$266,640 when applying the statutory level of assessment of 33.33%.

The board of review submitted a letter from the township assessor’s office contending that the appellant’s comparables have assessments that were reduced in 2023 after appeals filed with the board of review for the 2023 tax year based on sales of similar homes. The township assessor’s office further contended the subject’s subdivision has seven ranch-style homes that are similar to the subject in dwelling size, three of which are the appellant’s comparables and the other four are the board of review’s comparables. Based on this evidence, the board of review requested the subject’s assessment be sustained.

In written rebuttal, the appellant argued the board of review’s comparable #1 is not the same model as the subject and is a custom home unlike the subject with a 3-car garage unlike the subject. The appellant argued the appellant’s comparables are the most similar to the subject in design and features.

### **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 record contains a total of seven equity comparables for the Board's consideration. The Board gives less weight to the board of review's comparable #1, which has an elevator unlike the subject and a much larger garage than the subject.

The Board finds the best evidence of assessment equity to be the appellant's comparables and the board of review's comparables #2, #3, and #4, which are more similar to the subject in 1-story design, dwelling size, age, location, and features, although these comparables differ slightly from the subject in finished basement area, fireplace count, and garage size, suggesting adjustments to these comparables would be needed to make them more equivalent to the subject. These comparables have improvement assessments that range from \$177,501 to \$229,464 or from \$67.41 to \$85.21 per square foot of living area. The subject's improvement assessment of \$203,647 or \$74.08 per square foot of living area falls within 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.

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. For the foregoing reasons, the Board finds that the appellant has not proven by clear and convincing evidence that the subject property is inequitably assessed.

As a final point, the Board notes the board of review reported the subject sold in March 2024 for a price of \$800,000, indicating a total assessed value of \$266,640, which falls just below the subject's total assessment of \$266,667, and demonstrates the subject's assessment is reflective of its market value.

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

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