



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

APPELLANT: Chris & Anastasia Allen
DOCKET NO.: 24-01062.001-R-1
PARCEL NO.: 11-04-13-217-030-0000

The parties of record before the Property Tax Appeal Board are Chris & Anastasia Allen, the appellants, 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: \$30,388
IMPR.: \$126,765
TOTAL: \$157,153

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellants 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 dwelling of brick and frame exterior construction with 3,219 square feet of living area. The dwelling was constructed in 1998 and is approximately 26 years old. Features of the home include a basement, central air conditioning, a fireplace, and a 660 square foot garage. The property has a 10,260 square foot site and is located in Lockport, Lockport Township, Will County.

The appellants contend assessment inequity regarding the improvement as the basis of the appeal. In support of this argument, the appellants submitted information on four equity comparables located within the same assessment neighborhood code as the subject and within 0.3 of a mile from the subject. The comparables are improved with 2-story homes of brick and frame exterior construction ranging in size from 3,045 to 3,293 square feet of living area. The dwellings range in age from 25 to 31 years old. Each home has a basement, central air

conditioning, and a garage ranging in size from 528 to 629 square feet of building area. Three homes have a fireplace. The comparables have improvement assessments ranging from \$113,937 to \$124,344 or from \$36.21 to \$37.89 per square foot of living area. Based on this evidence, the appellants requested a reduction in the subject's improvement assessment to \$122,161.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$157,153. The subject property has an improvement assessment of \$126,765 or \$39.50 per square foot of living area. In support of its contention of the correct assessment, the board of review submitted information on nine equity comparables located within the same assessment neighborhood and subdivision as the subject. The comparables are improved with Creekview-model homes of frame and brick exterior construction and the same model as the subject. The homes range in size from 3,102 to 3,234 square feet of living area and were built from 1993 to 2000. Each home has a basement, central air conditioning, and a garage ranging in size from 646 to 690 square feet of building area. Five homes have a fireplace. The comparables have improvement assessments ranging from \$126,033 to \$133,470 or from \$39.71 to \$43.55 per square foot of living area.

The board of review submitted a brief from the township assessor contending that the appellants' comparables are Winfield-model homes unlike the subject. Based on this evidence, the board of review requested confirmation of the subject's assessment.

Conclusion of Law

The taxpayers contend 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 appellants did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The record contains a total of thirteen equity comparables for the Board's consideration. The Board gives less weight to the appellants' comparables, which are a different model than the subject, where comparables of the same model were available and were presented as comparables by the board of review. The Board finds the best evidence of assessment equity to be the board of review's comparables, which are more similar to the subject in design, dwelling size, age, location, and features. These comparables have improvement assessments that range from \$126,033 to \$133,470 or from \$39.71 to \$43.55 per square foot of living area. The subject's improvement assessment of \$126,765 or \$39.50 per square foot of living area falls within the range established by the best comparables in terms of total improvement assessment and below the range on a per square foot basis. Based on this record and after considering appropriate adjustments to the best comparables for differences from the subject, the Board finds the appellants 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

AGENCY

State of Illinois
Property Tax Appeal Board
William G. Stratton Building, Room 402
401 South Spring Street
Springfield, IL 62706-4001

APPELLANT

Chris & Anastasia Allen, by attorney:
Kristin Kladis
Kladis Law, PC
201 W. Lake Street
Suite 164
Chicago, IL 60606

COUNTY

Will County Board of Review
Will County Office Building
302 N. Chicago Street
Joliet, IL 60432