



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

APPELLANT: Helen Dublin
DOCKET NO.: 24-01094.001-R-1
PARCEL NO.: 19-09-22-409-037-0000

The parties of record before the Property Tax Appeal Board are Helen Dublin, 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: \$780
IMPR.: \$111,280
TOTAL: \$112,060

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 brick exterior construction with 1,721 square feet of living area. The dwelling was constructed in 2000 and is approximately 24 years old. Features of the home include a basement, central air conditioning, a fireplace, and a 420 square foot garage. The property has a 2,937 square foot site and is located in Frankfort, Frankfort Township, Will County.

The appellant contends both overvaluation and assessment equity regarding the improvement as the bases of the appeal. In support of these arguments, the appellant submitted information on four comparables located within the same assessment neighborhood as the subject and within 0.4 of a mile from the subject. The parcels range in size from 7,261 to 16,858 square feet of land area and are improved with 1-story homes of brick exterior construction with 2,265 square feet of living area. The dwellings are 25 years old and feature a basement, central air conditioning, a fireplace, and a 462 square foot garage. The comparables sold from November 2022 to July 2023

for prices ranging from \$340,000 to \$420,500 or from \$150.11 to \$185.65 per square foot of living area, including land. The comparables have improvement assessments of \$137,675 and \$146,700 or \$60.78 and \$64.77 per square foot of living area. Based on this evidence, the appellant requested a reduction in the subject's assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$112,060. The subject's assessment reflects a market value of \$336,214 or \$195.36 per square foot of living area, land included, when using the statutory level of assessment of 33.33%.¹ The subject has an improvement assessment of \$111,280 or \$64.66 per square foot of living area.

In support of its contention of the correct assessment the board of review submitted information on four comparable sales located within the same assessment neighborhood code as the subject, together with a map depicting the locations of these comparables in relation to the subject. The parcels range in size from 2,869 to 9,501 square feet of land area and are improved with 1-story homes of brick exterior construction with 1,721 or 1,824 square feet of living area. The dwellings were built from 1999 to 2003. Each home has a basement, central air conditioning, and a garage ranging in size from 440 to 495 square feet of building area. One home has a fireplace. The comparables sold from March 2023 to July 2024 for prices ranging from \$350,000 to \$401,000 or from \$191.89 to \$219.85 per square foot of living area, including land. The comparables have improvement assessments of \$111,280 and \$117,986 or \$64.66 and \$64.69 per square foot of living area.

The board of review submitted a letter from the township assessor's office contending that the appellant's comparables #1 and #2 sold in 2022, which is less proximate in time to the assessment date. Based on this evidence, the board of review requested confirmation of the subject's assessment.

Conclusion of Law

The appellant contends in part the market value of the subject property is not accurately reflected in its assessed valuation. When market value is the basis of the appeal the value of the property must be proved by a preponderance of the evidence. 86 Ill.Admin.Code §1910.63(e). Proof of market value may consist of an appraisal of the subject property, a recent sale, comparable sales or construction costs. 86 Ill.Admin.Code §1910.65(c). The Board finds the appellant did not meet this burden of proof and a reduction in the subject's assessment for overvaluation is not warranted.

The record contains a total of eight comparable sales for the Board's consideration. The Board gives less weight to the appellant's comparables, which are substantially larger homes than the subject when more similarly sized comparables were available as shown by the board of review's comparables. The Board notes the principle of the economies of scale which generally provides

¹ Section 1910.50(c)(1) of the Board's procedural rules provides that in all counties other than Cook, the three-year county wide assessment level as certified by the Department of Revenue will be considered. 86 Ill. Admin. Code § 1910.50(c)(1). As of the development of this Final Administrative decision, the Department of Revenue has not published figures for tax year 2024.

that if all other things are equal, as the size of a property increases, the per unit value decreases. In contrast, as the size of a property decreases, the per unit value increases. The appellant's comparables sold for prices on a per square foot basis that are lower than the per square foot market value reflected in the subject's assessment, which is logical given these homes are substantially larger than the subject.

The Board finds the best evidence of market value to be the board of review's comparables which sold proximate in time to the assessment date and are more similar to the subject in dwelling size, age, location, and features, although three comparables have much larger sites than the subject suggesting adjustments to these comparables for site size would be needed to make them more equivalent to the subject. These most similar comparables sold for prices ranging from \$350,000 to \$401,000 or from \$191.89 to \$219.85 per square foot of living area, including land. The subject's assessment reflects a market value of \$336,214 or \$195.36 per square foot of living area, including land, which is below the range established by the best comparable sales in terms of total market value and within the range on a per square foot basis. Based on this evidence and after considering appropriate adjustments to the best comparables for differences from the subject, the Board finds a reduction in the subject's assessment for overvaluation is not justified.

The appellant also 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 for assessment inequity is not warranted.

The record contains a total of eight equity comparables for the Board's consideration. The Board gives less weight to the appellant's comparables, which are substantially larger homes than the subject when more similarly sized comparables were available as shown by the board of review's comparables.

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 dwelling size, age, location, and features. These comparables have improvement assessments of \$111,280 and \$117,986 or \$64.66 and \$64.69 per square foot of living area. The subject's improvement assessment of \$111,280 or \$64.66 per square foot of living area falls is bracketed by the improvement assessments of the best comparables in this record and is the same as the board of review's comparable #2 which is identical to the subject in dwelling size and age. 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

AGENCY

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