



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

APPELLANT: Curt Vieu  
DOCKET NO.: 24-01096.001-R-1  
PARCEL NO.: 19-09-20-208-021-0000

The parties of record before the Property Tax Appeal Board are Curt Vieu, 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:** \$68,471  
**IMPR.:** \$198,764  
**TOTAL:** \$267,235

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 1.5-story dwelling of brick exterior construction with 4,559 square feet of living area. The dwelling was constructed in 1991 and is approximately 33 years old. Features of the home include a basement, central air conditioning, and a 930 square foot garage. The property has a 36,561 square foot site and is located in Frankfort, Frankfort Township, Will County.

The appellant contends both assessment inequity regarding the improvement and overvaluation as the bases of the appeal. In support of these arguments, the appellant submitted information on three comparables located within the same assessment neighborhood as the subject and from next door to 0.3 of a mile from the subject. The parcels range in size from 22,772 to 29,142 square feet of land area and are improved with 1.5-story homes of brick exterior construction ranging in size from 3,902 to 5,339 square feet of living area. The dwellings range in age from 28 to 36 years old. Each home has a basement, central air conditioning, and a garage ranging in

size from 620 to 798 square feet of building area. The comparables have improvement assessments ranging from \$152,729 to \$223,789 or from \$31.11 to \$41.92 per square foot of living area. The appellant reported one comparable sold in May 2022 for a price of \$750,000 or \$152.78 per square foot of living area, including land.<sup>1</sup> 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 \$267,235. The subject's assessment reflects a market value of \$801,785 or \$175.87 per square foot of living area, land included, when using the statutory level of assessment of 33.33%.<sup>2</sup> The subject has an improvement assessment of \$198,764 or \$43.60 per square foot of living area.

In support of its contention of the correct assessment, the board of review submitted information on five comparables located within the same assessment neighborhood code as the subject. The board of review submitted a map depicting the locations of the comparables in relation to the subject and depicting the subject and comparable #4 back to the Van Horne Woods Forest Preserve and comparable #2 backs to a highway. The comparables are improved with 1.5-story homes of brick exterior construction ranging in size from 4,148 to 4,908 square feet of living area. The dwellings were built from 1985 to 2003. Each home has a basement, central air conditioning, and a garage ranging in size from 753 to 1,044 square feet of building area. Three homes have a fireplace. Comparables #2 and #5 each have an inground swimming pool. The comparables have improvement assessments ranging from \$192,419 to \$249,899 or from \$46.39 to \$54.38 per square foot of living area. Two comparables sold in May 2022 and August 2024 for prices of \$808,000 and \$771,250 or \$164.63 and \$185.93 per square foot of living area, including land, respectively.

The board of review submitted a letter from the township assessor's office contending the appellant reported only one sale in 2022. Based on this evidence, the board of review requested the subject's assessment be sustained.

### **Conclusion of Law**

The appellant contends in part 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.

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<sup>1</sup> The Board notes the appellant has not submitted evidence of at least three comparable sales as recommended by Section 1910.65(c) of the Board's procedural rules. (86 Ill. Adm. Code § 1910.65(c)).

<sup>2</sup> 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.

The record contains a total of eight equity comparables for the Board's consideration. The Board gives less weight to the appellant's comparables #1 and #3, which are less similar to the subject in dwelling size than the other comparables in this record, and to the board of review's comparables #2 and #5, which each have an inground swimming pool unlike the subject.

The Board finds the best evidence of assessment equity to be the appellant's comparable #2 and the board of review's comparables #1, #3, and #4, which are more similar to the subject in dwelling size, age, location, and features. These comparables have improvement assessments ranging from \$152,729 to \$213,677 or from \$31.11 to \$48.15 per square foot of living area. The subject's improvement assessment of \$198,764 or \$43.60 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 appellant also contends 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 is not warranted.

The record contains a total of three comparable sales for the Board's consideration. The Board gives less weight to the board of review's comparable #2, which has an inground swimming pool unlike the subject.

The Board finds the best evidence of market value to be the appellant's comparable #2 and the board of review's comparable #1, which sold relatively proximate in time to the assessment date and are similar to the subject in dwelling size, age, site size, location, and features. These most similar comparables sold for prices of \$750,000 and \$771,250 or \$152.78 and \$185.93 per square foot of living area, including land. The subject's assessment reflects a market value of \$801,785 or \$175.87 per square foot of living area, including land, which is above the best comparable sales in terms of total market value and is bracketed by the best comparables 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 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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