FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: George Vardikos
DOCKET NO.: 24-01097.001-R-1
PARCEL NO.: 19-09-35-411-008-0000

The parties of record before the Property Tax Appeal Board are George Vardikos, 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:	$55,189
IMPR.:	$159,434
TOTAL:	$214,623

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 two-story dwelling of brick exterior construction with 3,241 square feet of living area. The dwelling was constructed in 2020. Features of the home include a basement, central air conditioning and a 759 square foot garage. The property has a 24,375 square foot site and is located in Frankfort, Frankfort Township, Will County.

The appellant contends assessment inequity with respect to the improvement assessment as the basis of the appeal. In support of this argument, the appellant submitted a grid analysis with information on four equity comparables, along with property information printouts for the subject and each comparable. The comparables are located in the subject's assessment neighborhood and from 115 feet to .1 of a mile from the subject property and along the same street. The comparables are improved with two-story dwellings of brick exterior construction ranging in size from 3,394 to 4,045 square feet of living area. The dwellings were built in 2019 or 2021. The comparables each have a basement, central air conditioning and a garage ranging in size from 721 to 800 square feet of building area. The comparables have improvement assessments that range from $146,173[1] to $173,531 or from $42.90 to $43.96 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 $214,623. The subject has an improvement assessment of $159,434 or $49.19 per square foot of living area.

In response to the appeal, the board of review submitted a memorandum prepared by the township assessor. The assessor argued that the appellant's comparables #1 through #3 are all more than 650 square feet bigger than the subject dwelling. The assessor contended that the appellant's comparable #4 has an improvement assessment of $146,173, not $14,673 as depicted in the appellant's grid.

In support of its contention of the correct assessment, the board of review, through the township assessor, submitted a grid analysis with information on four equity comparables, along with property information printouts for the subject and each comparable. The comparables have the same assessment neighborhood code as the subject property, two of which are also located along the same street as the subject. The comparables are improved with two-story dwellings of brick exterior construction ranging in size from 3,216 to 3,541 square feet of living area. The dwellings were built in 2020 or 2021. The comparables each have a basement, central air conditioning and a garage ranging in size from 757 to 810 square feet of building area. The comparables have improvement assessments that range from $168,030 to $185,692 or from $50.73 to $56.68 per square foot of living area. Based on this evidence, the board of review requested the subject's assessment be confirmed.

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 parties submitted eight equity comparables for the Board's consideration. The Board has given less weight to the appellant's comparables #1, #2 and #3 due to their considerably larger dwelling sizes, when compared to the subject.

[1] The Board finds the best evidence of the improvement assessment for the appellant's comparable #4 is found in the property information printout provided by the appellant, which depicts an improvement assessment of $146,173 or $43.07 per square foot of living area.

The Board finds the best evidence of assessment equity to be the appellant's comparable #4, along with the four comparables submitted by the board of review, which are similar to the subject in location, dwelling size, design, age and some features. These five comparables have improvement assessments that range from $146,173 to $185,692 or from $43.07 to $56.68 per square foot of living area. The subject property has an improvement assessment of $159,434 or $49.19 per square foot of living area, which falls within the range established by the best comparables in this record. After considering 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.

The constitutional provision for uniformity of taxation and valuation does not require mathematical equality. 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 presented.

Based on this record, 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:

C E R T I F I C A T I O N

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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