



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

APPELLANTS: Timothy & Leah Sullivan
DOCKET NO.: 24-01104.001-R-1
PARCEL NO.: 19-09-11-401-007-0000

The parties of record before the Property Tax Appeal Board are Timothy & Leah Sullivan, 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: \$32,912
IMPR.: \$123,777
TOTAL: \$156,689

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 two-story dwelling of brick exterior construction with 2,953 square feet of living area. The dwelling was constructed in 1997. Features of the home include a basement, central air conditioning, a fireplace and a 462 square foot garage. The property has an 11,050 square foot site and is located in Tinley Park, Frankfort Township, Will County.

The appellants contend both overvaluation and assessment inequity with respect to the improvement as the bases of the appeal. In support of these arguments the appellants submitted a grid analysis with information on three comparable properties, along with property information printouts for the subject and each comparable.¹ The comparables are located in the subject's assessment neighborhood and approximately 1 to 1.2 miles from the subject property. Sales data

¹ The appellants also provided a copy of the real property assessment complaint form and evidence that was presented to the Will County Board of Review for the 2024 tax year.

was provided for comparable #3 and assessment data was provided for all three comparables. The parcels range in size from 11,329 to 15,834 square feet of land area and are improved with two-story dwellings of brick exterior construction. The dwellings were built from 1998 to 2002 and range in size from 2,753 to 3,826 square feet of living area. The comparables each have a basement, central air conditioning and a fireplace. Two comparables each have a garage with either 722 or 877 square feet of building area. Comparable #3 sold in March 2023 for \$399,900 or \$145.26 per square foot of living area, including land. The three comparables have improvement assessments ranging from \$109,981 to \$126,562 or from \$33.08 to \$42.18 per square foot of living area.

Based on this evidence, the appellants 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 \$156,689. The subject's assessment reflects a market value of \$470,114 or \$159.20 per square foot of living area, land included, when using the statutory level of assessment of 33.33%.² The subject has an improvement assessment of \$123,777 or \$41.92 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 appellants' comparable #2 is 800 square feet bigger than the subject and it does not have a garage.

In support of its contention of the correct assessment the board of review submitted information on four comparables that have the same assessment neighborhood code as the subject. The parcels range in size from 12,888 to 14,283 square feet of land area and are improved with two-story dwellings of brick exterior construction. The dwellings were built from 1997 to 2002 and range in size from 2,906 to 3,030 square feet of living area. The comparables each have a basement, central air conditioning, a fireplace and a garage ranging in size 583 to 778 square feet of building area. Comparables #1, #2 and #3 sold from June 2023 to August 2024 for prices ranging from \$450,000 to \$560,000 or from \$154.85 to \$192.51 per square foot of living area, including land. The four comparables have improvement assessments ranging from \$125,358 to \$135,567 or from \$41.37 to \$46.45 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 appellants contend, in part, that 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

² 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. Adm. 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.

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 four comparable sales for the Board's consideration, which consists of the appellants' comparable #3 and board of review comparables #1, #2 and #3. The Board finds all four comparables sold proximate in time to the assessment date and are similar to the subject in location, dwelling size, design, age and some features. The comparables sold from March 2023 to August 2024 for prices ranging from \$399,999 to \$560,000 or from \$145.26 to \$192.51 per square foot of living area, including land. The subject's assessment reflects a market value of \$470,114 or \$159.20 per square foot of living area, including land, which falls within the range established by the comparable sales in this record.

Based on this record and after considering adjustments to the best comparables for differences from the subject, the Board finds a reduction in the subject's assessment is not justified for overvaluation.

The appellants also 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.Adm.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.Adm.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 seven equity comparables for the Board's consideration. The Board has given less weight to the appellants' comparable #2 due to its considerably larger dwelling size and lack of a garage, when compared to the subject.

The Board finds the best evidence of assessment equity to be the appellants' comparables #1 and #3, 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 six comparables have improvement assessments that range from \$109,981 to \$135,567 or from \$37.55 to \$46.45 per square foot of living area. The subject's improvement assessment of \$123,777 or \$41.92 per square foot of living area falls within the range established by the best comparables in the record. After considering 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.

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

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

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