



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

APPELLANTS: David & Patricia Ashley  
DOCKET NO.: 24-01230.001-R-1  
PARCEL NO.: 16-05-13-402-014-0000

The parties of record before the Property Tax Appeal Board are David & Patricia Ashley, 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:** \$30,542  
**IMPR.:** \$99,399  
**TOTAL:** \$129,941

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 bi-level dwelling of brick and frame exterior construction with 1,491 square feet of above ground living area. The dwelling was constructed in 1989. Features of the home include a basement, central air conditioning, a fireplace and a 570 square foot garage. The property has a 18,099 square foot site and is located in Homer Glen, Homer Township, Will County.<sup>1</sup>

The appellants contend assessment inequity with respect to the improvement assessment as the basis of the appeal. In support of this argument, the appellants submitted a grid analysis with information on three equity comparables, along with property information printouts for the

---

<sup>1</sup> The board of review disclosed the subject site contains 18,099 square feet of land area, which was not refuted by the appellants.

subject and the comparables.<sup>2</sup> The comparables are located same assessment neighborhood as the subject and approximately .4 or .5 of a mile from the subject property. The comparables are improved with bi-level dwellings of brick and frame exterior construction containing 1,668 or 1,722 square feet of above ground living area. The dwellings were built in 1988 or 1989. The comparables each have a basement, central air conditioning and a 513 square foot garage. Two comparables each have a fireplace. The comparables have improvement assessments that range from \$101,387 to \$105,861 or from \$60.78 to \$62.64 per square foot of above ground 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 \$129,941. The subject has an improvement assessment of \$99,399 or \$66.67 per square foot of above ground living area.

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 and are located from .02 to .20 of a mile from the subject property, one of which is also along the same street as the subject. The comparables are improved with bi-level dwellings of brick and frame exterior construction, each containing 1,491 square feet of above ground living area. The dwellings were built from 1988 to 1990. The comparables each have a basement, central air conditioning, a fireplace and a 570 square foot garage. The comparables have improvement assessments that range from \$95,818 to \$100,591 or from \$64.26 to \$67.47 per square foot of above ground living area.

In response to the appeal, the board of review submitted a memorandum prepared by the township assessor. The assessor contended the assessor's comparables contain homes that are the same model as the subject and have similar or slightly higher improvement assessments per square foot of above ground living area as the subject, demonstrating a fair and equitable assessment.

Based on this evidence, the board of review requested the subject's assessment be confirmed.

### **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.

---

<sup>2</sup> 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.

The parties submitted seven equity comparables for the Board's consideration. The Board has given less weight to the appellants' comparables, due to their larger dwelling sizes when compared to the subject.

The Board finds the best evidence of assessment equity to be the four comparables submitted by the board of review, which are similar to the subject in location, age and some features, and identical to the subject in dwelling size and design. The comparables have improvement assessments that range from \$95,818 to \$100,591 or from \$64.26 to \$67.47 per square foot of above ground living area. The subject property has an improvement assessment of \$99,399 or \$66.67 per square foot of above ground living area, which falls within the range established by the best comparables in this record both in terms of total improvement assessment and on a per square foot of above ground living area basis. 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

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

David & Patricia Ashley, 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