



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

APPELLANT: Donald Lundy
DOCKET NO.: 24-01239.001-R-1
PARCEL NO.: 16-05-33-102-008-0000

The parties of record before the Property Tax Appeal Board are Donald Lundy, 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: \$30,186
IMPR.: \$102,695
TOTAL: \$132,881

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 one-story dwelling of brick and frame exterior construction with 2,501 square feet of living area.¹ The dwelling was constructed in 1988. Features of the home include a basement, central air conditioning, a fireplace and a 550 square foot garage. The property has a 47,076 square foot site and is located in Homer Glen, Homer Township, Will County.²

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 the subject and three equity comparables, along with property information

¹ The subject's property information printout provided by each party disclosed the subject dwelling has a brick and frame exterior and was built in 1988.

² The board of review disclosed the subject has a site size of 47,076 square feet of land area, which was not refuted by the appellant.

printouts for each property. The comparables are located in the same assessment neighborhood as the subject, where one comparable is also located along the same street as the subject. The property information printouts disclosed the comparables are improved with one-story, one and one-half-story or two-story dwellings of brick or brick and frame exterior construction ranging in size from 2,640 to 3,885 square feet of living area. The dwellings were built in 1984 or 1987. Each comparable has a basement, central air conditioning, a fireplace and a garage ranging in size from 776 to 1,293 square feet of building area.³ Comparable #1 has an inground swimming pool. The comparables have improvement assessments that range from \$90,897 to \$130,699 or from \$33.64 to \$34.43 per square foot of living area. Based on this evidence, the appellant requested the subject's improvement assessment be reduced to \$91,836 or \$36.72 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$132,881. The subject has an improvement assessment of \$102,695 or \$41.06 per square foot of living area.

In response to the appeal, the board of review submitted a letter prepared by the township assessor. The assessor argued that the appellant's comparables #1 and #2 both have a second story and are 1,384 and 1,037 square feet larger than the subject, respectively, and should be given less weight. The assessor asserted the three township comparables are 2-stories⁴ and within 338 square feet of the subject, all assessed at a higher per square foot building value.

In support of its contention of the correct assessment the board of review, through the township assessor submitted a grid analysis with information on the subject and three equity comparables, along with property information printouts for each property. The comparables have the same assessment neighborhood code as the subject and are located approximately .09 to .17 of a mile from the subject property. According to the property information printouts, the comparables are improved with one-story dwellings of brick and stucco or brick and frame exterior construction ranging in size from 2,163 to 2,783 square feet of living area. The dwellings were built from 1986 to 1989. Each comparable has a basement, central air conditioning, a fireplace and a garage ranging in size from 532 to 758 square feet of building area. The comparables have improvement assessments that range from \$112,684 to \$122,900 or from \$43.56 to \$52.10 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,

³ The property information printout for the appellant's comparable #1 disclosed the property has a 776 square foot basement garage and an inground swimming pool, which was not refuted by the appellant.

⁴ The property information printouts submitted by the board of review for the three assessor comparables indicate the dwellings are one-story designs.

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 six equity comparables for the Board's consideration. The Board has given less weight to the appellant's comparables #1 and #2, as well as board of review comparable #3 due to differences from the subject in dwelling size and/or design.

The Board finds the best evidence of assessment equity to be the appellant's comparable #3, along with board of review comparables #1 and #2, which are overall more similar to the subject in location, dwelling size, design, age and some features. The comparables have improvement assessments that range from \$90,897 to \$122,900 or from \$34.43 to \$44.37 per square foot of living area. The subject property has an improvement assessment of \$102,695 or \$41.06 per square foot of 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 living area basis. Based on this record and 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 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: _____

November 25, 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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