



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

APPELLANT: Amie Panagakos
DOCKET NO.: 24-01264.001-R-1
PARCEL NO.: 16-05-17-101-001-0000

The parties of record before the Property Tax Appeal Board are Amie Panagakos, 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: \$54,024
IMPR.: \$0
TOTAL: \$54,024

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 60,349 square foot vacant lot located in Homer Glen, Homer Township, Will County.

The appellant contends assessment inequity as the basis of the appeal. In support of this argument the appellant submitted information on four equity comparables, one of which is located within the subject's subdivision. The comparables consist of vacant lots ranging in size from approximately 56,192 to 114,127 square feet of land area. The comparables have land assessments ranging from \$17,320 to \$41,971 or from \$0.15 to \$0.74 per square foot of land area. Based on this evidence, the appellant requested a reduced assessment of \$43,368 or \$0.72 per square foot of land area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$54,024 or \$0.90 per square foot of land area.

In support of its contention of the correct assessment the board of review submitted information on three equity comparables located within the subject's subdivision and within .35 of a mile of the subject. The comparables consist of vacant lots ranging in size from 43,678 to 83,838 square feet of land area. The comparables have land assessments of either \$68,210 or \$69,855 or from \$0.81 to \$1.56 per square foot of land area. In a memorandum, the board of review argued that the appellant's comparable #1 should be given less weight in the Board's analysis because the two lots currently receive a preferential developers assessment. The board of review also argued that the appellant's comparable #3 is dissimilar to the subject as it is a wooded lot located on a busy street. Based on this evidence, the board of review requested confirmation of the subject's assessment.

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 a total of seven equity comparables to support their respective positions before the Property Tax Appeal Board. The Board has given reduced weight to the comparables submitted by the appellant. The appellant's comparable #1, consisting of two parcels, differs from the subject in site size and reportedly receives a preferential developers assessment, which was not refuted by the appellant in rebuttal. The remaining comparables presented by the appellant differ from the subject in location, each located outside the subject's subdivision and one of which is a wooded lot located on a busy street unlike the subject.

The Board finds the best evidence of assessment equity to be the comparables submitted by the board of review, which are each located in the subject's subdivision and are similar to the subject in site size. These comparables have assessments of either \$68,210 or \$69,855 or from \$0.81 to \$1.56 per square foot of land area. The subject's assessment of \$54,024 or \$0.90 per square foot of land area falls below the best comparables in this record overall and within the range on a per-square-foot basis. Based on this record the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject's land 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: 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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