FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: Mark Kaup
DOCKET NO.: 24-01268.001-R-1
PARCEL NO.: 15-08-13-101-039-0000

The parties of record before the Property Tax Appeal Board are Mark Kaup, the appellant; 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:	$71,855
IMPR.:	$179,557
TOTAL:	$251,412

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 1.5-story dwelling of brick and wood siding exterior construction with 3,427 square feet of living area. The dwelling was constructed in 2016. Features of the home include a full basement, central air conditioning, a fireplace, and a 1,128 square foot garage. The property has a 25,788 square foot site and is located in Mokena, New Lenox Township, Will County.

The appellant contends assessment inequity with respect to both the land and improvement as the basis of the appeal. In support of this argument the appellant submitted information on six land equity comparables and seven comparables containing both land and improvement assessment information. The comparables are each located within the subject's assessment neighborhood and within .26 of a mile of the subject. Seven comparables are improved with 1.5-story or 2-story dwellings of brick and wood siding exterior construction ranging in size from 3,288 to 4,446 square feet of living area. The homes were built from 2006 to 2010. Each dwelling has central air conditioning, one or two fireplaces, a full basement, and a garage ranging in size from 660 to 1,174 square feet of building area. The comparables have improvement assessments ranging from $158,895 to $201,603 or from $45.00 to $48.33 per square foot of living area.

The comparables have parcels ranging in size from 15,600 to 42,427 square feet of land area. The comparables have land assessments ranging from $63,169 to $86,070 or from $1.55 to $4.61 per square foot of land area.

Based on this evidence, the appellant requested a reduced land assessment of $43,492 or $1.69 per square foot of land area, and an improvement assessment of $159,561 or $46.56 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 $251,412. The subject property has a land assessment of $71,855 or $2.79 per square foot of land area, and an improvement assessment of $179,557 or $52.39 per square foot of living area.

In support of its contention of the correct assessment the board of review submitted information on three comparables located within the subject's assessment neighborhood and subdivision.[1] Comparable #1 is the same property as the appellant's comparable #1. The comparables consist of 1.5-story dwellings of brick and wood siding exterior construction ranging in size from 3,015 to 4,446 square feet of living area. The homes were built in 2007 or 2008. Each dwelling has central air conditioning, a fireplace, a basement, and a garage ranging in size from 803 to 1,072 square feet of building area. The parcels range in size from 25,700 to 31,102 square feet of land area. The comparables have land assessments of either $63,169 or $71,855 or from $2.31 to $2.80 per square foot of land area. The comparables have improvement assessments ranging from $156,798 to $201,603 or from $45.34 to $60.02 per square foot of living area. 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 16 equity comparables to support their respective positions before the Property Tax Appeal Board.

[1] The Board finds that the market value argument presented by the board of review is not responsive to the appellant's inequity claim, and the sales evidence presented by the board of review will not be further analyzed on this record.

With respect to the land assessment, the Board finds the parties' comparables are similar to the subject in location and relatively similar in site size. The comparables have land assessments ranging from $63,169 to $86,070 or from $1.55 to $4.61 per square foot of land area. The subject's land assessment of $71,855 or $2.79 per square foot of land area falls within the range of the comparables. Based on this record and after considering adjustments to the comparables for differences from the subject, 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 land assessment is not justified.

With respect to the improvement assessment, the Board gives reduced weight to the appellant's comparables #1 and #5, including the parties' shared comparable, which differ from the subject in dwelling size.

The Board finds the best evidence of improvement assessment equity to be the appellant's comparables #2, #3, #4, #6, and #7 along with board of review comparables #2 and #3, which are similar to the subject in age, location, dwelling size, and features. These comparables have improvement assessments that range from $156,798 to $180,949 or from $45.00 to $60.02 per square foot of living area. The subject's improvement assessment of $179,557 or $52.39 per square foot of living area falls within the range established by the best comparables in this record. 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:

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

AGENCY

State of Illinois
Property Tax Appeal Board
William G. Stratton Building, Room 402
401 South Spring Street
Springfield, IL 62706-4001

APPELLANT

Mark Kaup
20018 Alison Trail
Mokena, IL 60448

COUNTY

Will County Board of Review
Will County Office Building
302 N. Chicago Street
Joliet, IL 60432