



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

APPELLANT: Maria Genitz & Julius Medez
DOCKET NO.: 24-01336.001-R-1
PARCEL NO.: 19-09-24-403-005-0000

The parties of record before the Property Tax Appeal Board are Maria Genitz & Julius Medez, the appellants; 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: \$11,926
IMPR.: \$149,771
TOTAL: \$161,697

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 2-story dwelling of brick exterior construction with 3,272 square feet of living area. The dwelling was constructed in 2003. Features of the home include an unfinished basement, central air conditioning, one fireplace and a 700 square foot garage. The property has a 15,155 square foot site and is located in Frankfort, Frankfort Township, Will County.

The appellants contend overvaluation and assessment inequity with respect to both the land and improvement assessments as the bases of the appeal. In support of both the overvaluation and inequity arguments, the appellants submitted information on four equity comparables located in the same assessment neighborhood code as the subject. The comparables have sites that range in size from 15,402 to 17,132 square feet of land area and are improved with a ranch or 2-story dwelling of brick exterior construction ranging in size from 2,698 to 3,862 square feet of living

area.¹ The homes were built from 2002 to 2004. Each comparable has a basement, central air conditioning, one or two fireplaces and a garage ranging in size from 594 to 798 square feet of building area. The comparables sold from 2002 to July 2014² for prices ranging from \$284,200 to \$539,100 or from \$73.59 to \$181.15 per square foot of dwelling area, land included. The comparables have land assessments that range from \$11,776 to \$13,479 or for \$0.76 and \$0.79 per square foot of land area. The comparables have improvement assessments ranging from \$126,336 to \$136,223 or from \$32.71 to \$48.51 per square foot of living area.

The appellants also submitted a brief contending they identified discrepancies leading to an overvaluation of the subject property, although no details as to these discrepancies were presented in the appellants' evidence. The appellants contend the subject property requires significant updates and repairs but only submitted two exterior photographs in support of this contention. The appellants brief includes a statement arguing average sale prices over the past year in the subject's market to be \$600,000 which the appellants contend substantiates their overvaluation claim. The appellants' brief also stated a Comparative Market Analysis Report, photographs documenting the condition of the subject property and a list of "Property Tax" comparable properties were submitted to the PTAB, although the appellants' submission did not include any Comparative Market Analysis Report and included exterior photographs of the subject and each comparable with notations reporting the property taxes for each property. The appellants also submitted Property Information sheets with property details for the subject and each comparable.

Based on this evidence, the appellants requested the subject's total assessment be reduced to \$144,411. The requested assessment reflects a total market value of \$433,276 or \$132.42 per square foot of building area, land included, when applying the statutory level of assessment of 33.33%. The request would lower the land assessment to \$10,651 or \$0.70 per square foot of land area and the improvement assessment to \$133,760 or \$40.88 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 \$161,697. The subject's total assessment reflects a market value of \$485,140 or \$148.27 per square foot of living area, land included when applying the statutory level of assessment of 33.33%.³ The subject has a land assessment of \$11,926 or \$0.79 per square foot of land area and an improvement assessment of \$149,771 or \$45.77 per square foot of living area.

In response to the appellants' evidence, the board of review, through the Frankfort Township Assessor's Office, argued the appellants' comparable sales occurred more than three years prior to the January 1, 2024 assessment date and therefore should be given little weight. The township

¹ The Board finds the best description of the appellants' comparables was found in a grid analysis submitted by the board of review which provided corrected property details and assessment information.

² The Board finds appellant comparables #2 and #3 sold in July 2014 and October 2007 as reported in the property record cards for these properties submitted by the board of review.

³ Procedural rule Sec. 1910.50(c)(1) 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.Admin.Code Sec. 1910.50(c)(1). Prior to the drafting of this decision, the Department of Revenue has yet to publish figures for tax year 2024.

also asserted appellants' comparable #3 is a ranch style dwelling in contrast to the subject's 2-story design and should be given less weight.

In support of its contention of the correct assessment on both overvaluation and inequity grounds, the board of review submitted information on five equity comparables located in the same assessment neighborhood code as the subject property. The comparables have sites that range in size from 14,952 to 24,350 square feet of land area and are improved with 2-story dwellings of brick exterior construction ranging in size from 2,817 to 3,833 square feet of living area. The homes were built from 2002 to 2016. Each comparable has a basement, central air conditioning and a garage ranging in size from 567 to 864 square feet of building area. Three dwellings each have one fireplace. The comparables have land assessments ranging from \$11,765 to \$19,157 or \$0.79 per square foot of land area and improvement assessments ranging from \$124,916 to \$246,729 or from \$44.34 to \$64.37 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, 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 appellants did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The Board gives less weight to each of the appellants' comparables which sold from 2002 to 2014 less proximate in time to January 1, 2024 and are therefore unlikely to reflect market value as of the assessment date. The Board gives less weight to board of review comparables #4 and #5 which are less similar to the subject in age and/or dwelling size than other properties in the record.

The Board finds the best evidence of market value to be board of review comparables #1, #2 and #3 which sold proximate to the January 1, 2024 assessment date and are similar to the subject in location, age, design, dwelling size and features. These best comparable sales sold from March to July 2024 for prices ranging from \$525,000 to \$625,000 or from \$158.13 to \$173.71 per square foot of living area, land included. The subject's total assessment reflects a market value of \$485,140 or \$148.27 which falls below the range established by the best comparable sales in the record. After considering adjustments to the comparables for differences from the subject, the Board finds a reduction in the subject's assessment, based on overvaluation, is not justified.

The taxpayers also contend assessment inequity as an alternative 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, based on inequity is not warranted.

With respect to the equity argument for the subject's land assessment, the Board gives less weight to board of review comparable #3 which is less similar to the subject in land area than other properties in the record. The Board finds the remaining seven comparables are more similar to the subject in location and site size and have land assessments ranging from \$11,765 to \$13,654 or for \$0.76 and \$0.79 per square foot of land area. The subject property has a land assessment of \$11,926 or \$0.79 per square foot of land area which falls within the range established by the best land comparables in the record on an overall land assessment basis and is equal to six of the best comparables on a per square foot basis. Therefore, after considering adjustments to the comparables for differences from the subject, the Board finds a reduction in the subject's land assessment is not supported.

With respect to the subject's improvement assessment, the Board gives less weight to appellants' comparables #2 and #3 along with board of review comparables #3, #4 and #5 which are less similar to the subject in age and/or dwelling size than other properties in the record. The Board finds the best evidence of improvement assessment equity to be appellants' comparables #1 and #4 as well as board of review comparables #1 and #2 which are more similar to the subject in location, age, design, dwelling size and features. These best comparables have improvement assessments ranging from \$134,317 to \$164,694 or for \$44.34 and \$45.77 per square foot of living area. The subject's improvement assessment of \$149,771 or \$45.77 per square foot of living area falls within the range established by the best comparables in this record on an overall improvement assessment basis and is equal to two of the best comparables on a per square foot 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 and a reduction in the subject's improvement assessment is not justified.

The constitutional provision for uniformity of taxation and valuation does not require mathematical equality. The requirement is satisfied if the intent is evident to adjust the burden with a reasonable degree of uniformity and if such is the effect of the statute enacted by the General Assembly establishing the method of assessing real property in its general operation. 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 the 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.

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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