



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

APPELLANT: Gary Lata
DOCKET NO.: 24-01483.001-R-1
PARCEL NO.: 16-05-05-205-029-0000

The parties of record before the Property Tax Appeal Board are Gary Lata, 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 **A Reduction** 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: \$51,471
IMPR.: \$163,529
TOTAL: \$215,000

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 parties appeared before the Property Tax Appeal Board on April 14, 2026 for a hearing at the Will County Office Building in Joliet pursuant to prior written notice dated February 19, 2026. Appearing was the appellant, Gary Lata, and appearing on behalf of the Will County Board of Review was John Trowbridge, Deputy Supervisor of Assessments, along with the board of review's witness, Steve Balich, of the Homer Township Assessor's Office.

The subject property consists of a 2-story dwelling of brick and cedar exterior construction with 4,068 square feet of living area. The dwelling was constructed in 1995 and is approximately 29 years old.¹ Features of the home include a basement, central air conditioning, a 741 square foot garage, a patio, and a deck. The property has a 43,448 square foot site and is located in Homer Glen, Homer Township, Will County.

¹ The Board finds the best evidence of the subject's age is found in the subject's property record card submitted by the board of review.

The appellant contends overvaluation as the basis of the appeal. In support of this argument, the appellant submitted information on four comparable sales² located from 1 block to 2 miles from the subject property. The comparables are located in the Foxley Acres, Quailbrook, Oak Valley, and Chickasaw Hills subdivisions. The parcels range in size from 25,100 to 83,398 square feet of land area. The comparables are improved with 2-story homes ranging in size from 3,405 to 4,676 square feet of living area. Comparables #1, #2, and #3 were built in 1989 or 1991 and are 33 or 35 years old.³ Each home has a basement, three of which have finished area and one of which is a walkout. Each comparable has central air conditioning, a garage ranging in size from 765 to 907 square feet of building area, and a patio and/or deck. Comparables #1, #3, and #4 each have a porch. The comparables sold from June 2021 to June 2024 for prices ranging from \$571,000 to \$605,000 or from \$129.38 to \$160.98 per square foot of living area, including land.

The appellant submitted a letter contending that the comparables sold for less than the market value reflected in the subject's assessment. The appellant argued the appellant's comparables have assessments that reflect market values substantially higher than their sale prices.

At hearing, the appellant contended comparable #2 is the most similar to the subject in dwelling size, unfinished basement, garage size, exterior construction, and exterior amenities. On cross-examination, the appellant admitted comparable #2 has a higher total assessment than the subject. The appellant testified the subject has not had any updates in 30 years except for a new roof and lacks wood flooring and granite countertops that other properties in the subdivision feature. The appellant argued basement finish should be considered when comparing the comparable sales to the subject. Upon questioning by the Administrative Law Judge, the appellant testified that comparables #3 and #4 were selected based on their similarity to the subject in dwelling size and that the appellant did not have the knowledge or access to easily find sales of properties similar to the subject. The appellant explained the subject's area does not have many tract subdivisions, and instead, has mostly custom homes that are not highly similar to each other. The appellant described the subject's subdivision, Foxley Acres, as a 40 acre subdivision with one acre lots. The appellant described Quailbrook as an adjacent subdivision that is on the same street as Foxley Acres.

With regard to the board of review's comparables, the appellant contended these properties have larger lots, larger homes, and/or superior features and amenities compared to the subject, such as comparable #2's inground swimming pool and walkout basement and comparable #4's finished basement area. The appellant reiterated that finished basement area should be considered when comparing the sale prices of properties.

Based on this evidence, the appellant requested a reduction in the subject's assessment to \$206,700, which would reflect a market value of \$620,162 or \$152.45 per square foot of living area, including land, when applying the statutory level of assessment of 33.33%.

² At hearing, the appellant mentioned additional comparables were submitted to the township assessor or board of review that were not submitted as evidence to the Property Tax Appeal Board. The Administrative Law Judge ruled these additional comparables would not be admitted as evidence. 86 Ill. Adm. Code § 1910.67(k).

³ The Board finds the best evidence of the ages of the appellant's comparables #1 through #3 is found in their property record cards presented by the board of review. The appellant did not report the age of comparable #4 and the board of review did not present a property record card for this property.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$218,967. The subject's assessment reflects a market value of \$656,967 or \$161.50 per square foot of living area, land included, when using the statutory level of assessment of 33.33%.⁴ The board of review disclosed that 2023 was the first year of the general assessment cycle for the subject.

In support of its contention of the correct assessment the board of review submitted information on five comparable sales located from 0.13 to 0.46 of a mile from the subject, together with a map depicting both parties' comparables in relation to the subject. Four comparables are within the subject's Foxley Acres subdivision and one comparable is within the Quailbrook subdivision. Comparable #1 is the same property as the appellant's comparable #1 described above.

The parcels range in size from 50,098 to 83,398 square feet of land area. The comparables are improved with 2-story homes ranging in size from 3,264 to 4,653 square feet of living area. The dwellings were built from 1990 to 1999. Each home has a basement, central air conditioning, and a garage ranging in size from 750 to 790 square feet of building area. The board of review did not report whether any comparables have finished basement area. Each comparable has one or two patios and a decks. Comparable #2 has an inground swimming pool, comparable #3 also has an enclosed porch, and comparables #3 and #4 each have a balcony. The comparables sold from June 2021 to October 2024 for prices ranging from \$571,000 to \$1,075,000 or from \$160.98 to \$231.03 per square foot of living area, including land.

The board of review submitted a letter from the township assessor contending that the subject's subdivision Foxley Acres and the adjacent subdivision Quailbrook were reassessed together in 2023 using sales data from both neighborhoods. The subject's assessment is close to the median sale price. The appellant's comparables #2 and #3 are 2.7 and 3.4 miles from the subject, respectively, and in other neighborhoods. All sales were included in the reassessment, including lower sale prices and properties with additional amenities like inground swimming pools. It was asserted that properties with additional amenities have higher assessments.⁵ The board of review also submitted a spreadsheet of sales in Foxley Acres and Quailbrook from January 2022 to April 2025, which depicts seven sales, including comparables #2 through #5.

At hearing, the board of review called its witness, Balich, who confirmed the sale prices of the board of review's comparables and concluded the subject is on the lower ranges of these values. Balich contended the 2023 and 2024 sale prices, which are higher than the 2021 sale prices, indicate appreciation in the market. Balich asserted the Oak Valley subdivision was not similar to Foxley Acres but he was unfamiliar with the Chickasaw Hills subdivision. On cross-examination, Balich testified he did not prepare the evidence that was submitted.

⁴ Section 1910.50(c)(1) of the Board's procedural rules 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 § 1910.50(c)(1). As of the development of this Final Administrative decision, the Department of Revenue has not published figures for tax year 2024.

⁵ It was contended that the appellant's comparable #4 has an inground swimming pool but the property record card submitted by the board of review is for a different property. The Board finds the board of review has not shown the appellant's comparable #4 has an inground swimming pool.

Trowbridge testified he also did not prepare the board of review's evidence. Trowbridge argued the appellant's comparables #1 and #2 sold in 2021 and the appellant's comparables #3 and #4 are more distant from the subject, with one being in an inferior subdivision. Trowbridge contended the common comparable is a smaller home than the subject that sold in 2021, whereas the subject's market value reflected in its assessment falls within the per square foot sale prices of the other four board of review's comparables.

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

In rebuttal, the appellant submitted a brief contending that the common comparable has a larger site than the subject and more amenities than the subject. The appellant argued the appellant's comparable #2 is the most similar to the subject in site size, amenities, location, and dwelling size. The appellant asserted the board of review's comparables are superior to the subject with finished basements and larger lots. The appellant contended the subject has had no major improvements in 30 years with original HVAC, water, and living areas. The appellant argued the appellant's comparables are customs homes in similar subdivisions.

At hearing, the appellant further argued finished basements should be considered in comparing the comparables to the subject. The appellant concluded the appellant's comparable #2 is the most similar property to the subject and the subject should have an assessment closer to this property's sale price.

Conclusion of Law

The appellant contends 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. Adm. 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. Adm. Code § 1910.65(c). The Board finds the appellant met this burden of proof and a reduction in the subject's assessment is warranted.

As an initial matter, with regard to the appellant's argument that the comparables are overvalued compared to their sale prices, the Board has jurisdiction only with respect to the subject's assessment. Pursuant Section 16-180 of the Property Tax Code and Section 1910.50(a) of the Board's rules, review of the assessment of an individual property before the Property Tax Appeal Board is *de novo*, meaning the assessment is not presumed to be correct and the Board is not limited to the evidence presented to the board of review in determining the correct assessment of a property. 35 ILCS 200/16-180; 86 Ill. Adm. Code § 1910.50(a). Thus, in this appeal, the Board is determining only whether the subject property is overvalued based on the comparable sales submitted to the Board by the parties to address the basis for appeal selected by the appellant.

The record contains a total of eight comparable sales, including one common sale, for the Board's consideration. The Board gives less weight to the appellant's comparable #1/board of review's comparable #1 and the appellant's comparable #2, which sold in 2021, less proximate in time to the January 1, 2024 assessment date and less likely to be indicative of market value as of January 1, 2024. The Board finds other sales in this record sold more proximate in time to the

assessment date, indicating more recent sales were available. The Board also gives less weight to the appellant's comparables #3 and #4, which are located two miles from the subject property, when sales closer in proximity to the subject property were available as shown by the other sales in this record. Moreover, the appellant did not report the dwelling age of the appellant's comparable #4. The Board gives less weight to the board of review's comparable #2, which has an inground swimming pool unlike the subject and a much larger site than the subject, and the board of review's comparable #5, which is an approximately 20% smaller home than the subject.

The Board finds the best evidence of market value to be the board of review comparables #3 and #4, which sold more proximate in time to the assessment date and are more similar to the subject in dwelling size, age, location, and some features. These comparables have larger sites than the subject, finished basement area unlike the subject, a balcony and/or porch unlike the subject, two patios compared to the subject's one patio, suggesting downward adjustments to these comparables would be needed to make them more equivalent to the subject for these superior features. However, these comparables are smaller homes than the subject, suggesting upward adjustments for dwelling size would be needed. The two most similar comparables sold for prices of \$685,000 and \$735,000 or \$175.33 and \$205.54 per square foot of living area, including land. The subject's assessment reflects a market value of \$656,967 or \$161.50 per square foot of living area, including land, which is below the two best comparable sales in this record. However, after considering appropriate adjustments to the best comparables for differences from the subject, such as site size, finished basement area, and other features, the Board finds the subject's assessment is not supported. Based on this evidence, the Board finds a reduction in the subject's assessment is 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:

May 19, 2026



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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