



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

APPELLANT: Stankiewicz Mark & Marie Jnt Tr
DOCKET NO.: 25-01835.001-R-1
PARCEL NO.: 16-05-18-105-003-0000

The parties of record before the Property Tax Appeal Board are Stankiewicz Mark & Marie Jnt Tr, 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: \$33,099
IMPR.: \$175,483
TOTAL: \$208,582

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 2025 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-story dwelling of brick exterior construction with 2,404 square feet of living area.¹ The dwelling was constructed in 2007. Features of the home include an unfinished basement, central air conditioning, a fireplace and a 627 square foot garage. The property has a 10,885 square foot site and is located in Lockport, Homer Township, Will County.

The appellants contend assessment inequity with respect to the improvement as the basis of the appeal. In support of this argument, the appellants submitted information on three equity comparables located on same street and block as the subject. The comparables are improved with 2-story dwellings of brick exterior construction ranging in size from 2,650 to 2,900 square feet of living area. The dwellings were constructed in 2007 or 2012 and have unfinished basements. The comparables each have central air conditioning, one fireplace and a garage with 750 square feet

¹ The Board finds the best description of the subject property was found in the board of review's evidence which included the property record card.

of building area. The comparables have improvement assessments ranging from \$125,000 to \$128,000 or from \$43.10 to \$47.55 per square foot of living area. Based on this evidence, the appellants requested a reduction in the subject's total assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$208,852. The subject property has an improvement assessment of \$175,483 or \$73.00 per square foot of living area.

In response to the appeal the board of review submitted a memorandum from the township assessor critiquing the appellants' comparables noting the appellant's comparables are 2-story homes with partial basements when the subject is a 1-story home with a full basement. In addition, the assessor asserted the appellants reported incorrect square footage and assessments for each comparable and provided property records for each comparable. The board of review submitted a grid analysis of the appellants' comparables that disclosed the comparables ranged in size from 2,717 to 3,482 square feet of living area and constructed from 2007 to 2012. Lastly, the assessor noted the appellants reported an incorrect pin for comparable #2 located at 15231 S. Douglas Road.²

In support of its contention of the correct assessment, the board of review submitted information on four equity comparables located within .19 of a mile from the subject. The comparables are improved with 1-story dwellings of brick exterior construction ranging in size from 2,137 to 2,404 square feet of living area. The dwellings were constructed from 2006 to 2012 and have basements. The comparables each have central air conditioning, one fireplace and a garage with 517 or 627 square feet of building area. The comparables have improvement assessments ranging from \$159,707 to \$176,639 or from \$73.00 to \$76.05 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 appellants contend 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 appellants did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The parties submitted seven equity comparables for the Board's consideration. The Board gives less weight to the appellants' comparables due to differences in style and/or dwelling size when compared to the subject. The Board gives less weight to board of review comparable #4 which is similar to the subject in dwelling size than the remaining comparables submitted in the record.

² The Board finds the pin reported for comparable #3 on the appellant's grid is the subject pin.

The Board finds the best evidence of assessment equity to be board of review comparables #1, #2 and #3 which overall are more similar to the subject in location, age, dwelling size and features. These comparables had improvement assessments ranging from \$175,483 to \$176,639 or from \$73.00 to \$76.05 per square foot of living area. The subject's improvement assessment of \$175,483 or \$73.00 per square foot of living area is at the low end of the range established by the best comparables in this record. 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 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 20, 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 9-215 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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