FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: Terence Becker & Olga May
DOCKET NO.: 25-02696.001-R-1
PARCEL NO.: 21-14-21-412-062-0000

The parties of record before the Property Tax Appeal Board are Terence Becker & Olga May, the appellants, by attorney Brett M. Clark, of the Law Office of Brett M. Clark in Orland Park; 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:	$27,193
IMPR.:	$105,719
TOTAL:	$132,912

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 2,370 square feet of living area. The dwelling is approximately 6 years old. Features of the home include a full basement, central air conditioning and a 413 square foot garage. The property has a 11,115 square foot site and is located in Monee, Monee Township, Will County.

The appellants contend overvaluation as the basis of the appeal. In support of this argument, the appellants submitted information on three comparable sales located within .6 of a mile from the subject. The comparables have sites ranging in size from 10,018 to 11,761 square feet of land area that are improved with 1-story or 2-story dwellings of frame or frame and masonry exterior construction ranging in size from 1,765 to 2,891 square feet of living area. The dwellings are 19 to 23 years old and have basements. Each home has central air conditioning, one fireplace and a garage ranging in size from 429 to 785 square feet of building area. The comparables sold from

January to October 2023 for prices ranging from $285,000 to $299,000 or from $103.42 to $161.47 per square foot of living area, including land. 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 $132,912. The subject's assessment reflects a market value of $398,776 or $168.26 per square foot of living area, land included, when using the statutory level of assessment of 33.33%.

In response to the appeal the board of review submitted a memorandum from the Monee Township Assessor, property record cards for the subject and both parties' comparables and a 2024 stipulation of assessment between the board of review and the appellant. The assessor noted appellants' comparables #1 and #3 are different style homes and have different exteriors when compared to the subject. The assessor also asserted the only change to the subject's 2025 assessment was due to the equalization factor applied by the Supervisor of Assessments.

In support of its contention of the correct assessment, the board of review submitted information on four comparable sales located ¼ of a mile to 1 mile from the subject. The comparables have sites ranging in size from 10,397 to 82,618 square feet of land area. The comparables are improved with 1-story dwellings of brick or brick and vinyl exterior construction ranging in size from 1,754 to 3,120 square feet of living area. The dwellings are 4 to 33 years old and have basements, one of which has a walkout design. Each comparable has central air conditioning, one fireplace and a garage ranging in size from 470 to 750 square feet of building area. The comparables sold from March 2022 to June 2025 for prices ranging from $339,900 to $460,000 or from $147.44 to $239.23 per square foot of living area, including land. Based on this evidence, the board of review requested confirmation of the subject's assessment.

Conclusion of Law

The appellants contend 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 record contains a total of seven comparable sales for the Board's consideration, none of which are truly similar to the subject due to differences in location, style, age, site size, dwelling size and/or remote sale date. Nevertheless, the Board gives less weight to appellants' comparables #1 and #3 as well as board of review comparables #1, #2 and #4 which sold less proximate in time to the January 1, 2025, assessment date than the other comparables in the record and/or were different style homes when compared to the subject.

The Board gives most weight to appellants' comparable #2 and board of review comparable #2 which sold most proximate in time to the assessment date at issue. However, adjustments to both comparables are necessary for differences in site size, age, dwelling size, and/or features. These comparables sold in October 2023 and June 2025 for prices of $285,000 and $450,000 or for

$161.47 and $239.23 per square foot of living area, including land. The subject's assessment reflects a market value of $398,776 or $168.26 per square foot of living area land included, which is bracketed by the best comparable sales in the record. After considering adjustments to the best comparables sales for differences from the subject, the Board finds the appellant did not prove by a preponderance of the evidence that a reduction in the subject's assessment is justified based on overvaluation.

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: November 17, 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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