FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: Michael O'Neill
DOCKET NO.: 25-03111.001-R-1
PARCEL NO.: 16-05-32-308-010-0000

The parties of record before the Property Tax Appeal Board are Michael O'Neill, the appellant, by attorney George J. Relias of Relias Law Group, Ltd. in Chicago; 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:	$42,048
IMPR.:	$154,870
TOTAL:	$196,918

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 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 two-story dwelling of masonry and frame exterior construction with 2,601 square feet of living area.[1] The dwelling was constructed in 2015 and is approximately 10 years old. Features of the home include a basement, central air conditioning, a fireplace and a garage with 651 square feet of building area. The property is located in New Lenox, Homer Township, Will County.[2]

[1] The Board finds the best description of the subject is found in the subject's property information printout submitted by the board of review, which disclosed the subject dwelling has a masonry and frame exterior, central air conditioning and a fireplace.
[2] The parties differ as to the site size of the subject property. The appellant reported a site size of 15,143 square feet of land area, whereas the board of review reported a site size of 14,978 square feet of land area. Neither party provided documentary evidence in support of their reported site sizes.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on three comparable properties that are located within the subject's subdivision and within approximately .3 of a mile from the subject property. The comparables have sites that range in size from 12,600 to 21,339 square feet of land area. The comparables are improved with two-story dwellings of frame and masonry exterior construction ranging in size from 3,061 to 3,363 square feet of living area. The dwellings are from 2 to 8 years old. The appellant did not provide descriptions of the foundations or amenities such as central air conditioning and fireplaces, if any, for the comparables. Each comparable has a garage ranging in size from 622 to 807 square feet of building area. These properties sold from November 2022 to December 2024 for prices ranging from $649,000 to $678,640 or from $192.98 to $216.62 per square foot of living area, including land.

Counsel for the appellant submitted a brief, as well as information printouts from the Homer Township website for the subject and each comparable sale and a PTAX-203 Illinois Real Estate Transfer Declaration for each comparable sale.

Based on this evidence, the appellant requested the subject's total assessment be reduced to $177,591, which would reflect a market value of $532,826 or $204.85 per square foot of living area, including land, when using the statutory level of assessment of 33.33%.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of $196,918. The subject's assessment reflects a market value of $590,813 or $227.15 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 letter from the Homer Township Assessor. The assessor argued that the appellant's comparable #1 is the only resale near the subject's square footage and age in either phase of the subdivision.

In support of its contention of the correct assessment the board of review, through the township assessor, submitted information on four comparable properties that are located within the subject's subdivision and within approximately .29 of a mile from the subject property. The comparables have sites that range in size from 12,652 to 15,017 square feet of land area. The comparables are improved with two-story dwellings of masonry or masonry and frame exterior construction ranging in size from 2,487 to 3,091 square feet of living area.[3] The dwellings were built in 2023 or 2024. The comparables each have a basement, central air conditioning and a garage ranging in size from 606 to 908 square foot of building area. Three comparables each have a fireplace. The comparables sold from April 2023 to June 2024 for prices ranging from $616,000 to $920,544 or from $247.69 to $297.81 per square foot of living area, including land. The board of review's submission also contained property information printouts for both parties' comparables.

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

[3] The exterior construction of the comparables are found in the property information printouts submitted by the board of review.

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.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 appellant did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The parties submitted seven comparable sales for the Board's consideration. The Board has given less weight to the appellant's comparables, as well as board of review comparables #1 and #5 which differ substantially from the subject dwelling in size and/or their sale dates occurred approximately 20 to 25 months prior to the lien date at issue, less proximate than other sales in the record.

The Board finds the best evidence of market value to be board of review comparables #2 and #3, which sold proximate to the January 1, 2025 and are located within the subject's subdivision. These two comparables are overall more similar to the subject in dwelling size, design and many features. However, both dwellings are either 8 or 9 years newer than the subject, suggesting downward adjustments would be required to make the comparables more equivalent to the subject. Nevertheless, these two comparables sold in December 2023 and June 2024 for prices of $795,000 and $800,000 or for $288.04 and $291.23 per square foot of living area, including land, respectively. The subject's assessment reflects a market value of $590,813 or $227.15 per square foot of living area, including land, which falls below the two best comparable sales in the record both in terms of overall market value and on a price per square foot of living area basis, which appears to be logical given the subject dwelling's older age. Based on this record and after considering adjustments to the best comparables for differences from the subject, the Board finds 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 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

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

APPELLANT

Michael O'Neill, by attorney:
George J. Relias
Relias Law Group, Ltd.
141 W Jackson Blvd
Suite 2730
Chicago, IL 60604

COUNTY

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