FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: Amy Kittle
DOCKET NO.: 25-03116.001-R-1
PARCEL NO.: 05-06-28-101-025-0000

The parties of record before the Property Tax Appeal Board are Amy Kittle, 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 ***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:	$47,220
IMPR.:	$130,187
TOTAL:	$177,407

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 one-story dwelling of brick and frame exterior construction with 2,400 square feet of living area. The dwelling was constructed in 1993. Features of the home include a full, walk-out style basement with finished area, central air conditioning, a fireplace, a 693 square foot attached garage, and a 576 square foot detached garage. The property has a 220,318 square foot waterfront site and is located in Joliet, Troy Township, Will County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted a restricted appraisal estimating the subject property had a market value of $475,000 as of January 1, 2025. The appraisal was prepared by Joseph Batis, a certified general real estate appraiser. The purpose of the appraisal was to determine the market value of the subject property for an ad valorem tax appeal.

In estimating the market value of the subject property, the appraisers developed the sales comparison approach to value by examining four comparable sales located from .27 to .39 of a mile from the subject. The comparables are improved with one-story dwellings of brick, stone, or EIFS exterior construction ranging in size from 2,057 to 2,717 square feet of living area. The dwellings were built from 2005 to 2014. Each comparable has a basement, one of which is a walk-out style, central air conditioning, a fireplace, and an attached three-car garage. Comparable #4 has a waterfront site. The parcels range in size from less than .25 of an acre to between .25 and .49 of an acre. The sales occurred in August or October 2024 for prices ranging from $465,000 to $560,000 or from $206.11 to $227.08 per square foot of living area, including land. In reconciliation, the appraiser gave most weight to comparable #4, which features a walk-out style basement like the subject. The appraiser noted the subject's larger site, but gave it nominal contributory value due to its location in a flood zone and the presence of underground natural gas pipelines. Based on this data, the appraiser arrived at a market value of $475,000 or $197.92 per square foot of living area, including land, as of January 1, 2025. The appellant requested the subject's assessment be reduced to reflect the appraised value.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of $177,407. The subject's assessment reflects a market value of $532,274 or $221.78 per square foot of living area, land included, when using the statutory level of assessment of 33.33%.

In support of its contention of the correct assessment the board of review submitted information on four comparable sales located from .57 of a mile to 1.56 miles from the subject.[1] Comparables #3 and #4 are the same properties as the appraisal comparables #3 and #2, respectively. The comparables consist of one-story dwellings of frame, brick and frame, or stone and frame exterior construction ranging in size from 1,974 to 2,272 square feet of living area. The dwellings were built from 1980 to 2014. Each dwelling has a basement, two of which are walk-out style, central air conditioning, and a garage ranging in size from 519 to 830 square feet of building area. Three comparables each have one or two fireplaces. The parcels range in size from 10,890 to 17,860 square feet of land area. The comparables sold from October 2023 to December 2024 for prices ranging from $480,000 to $545,000 or from $214.19 to $276.09 per square foot of living area, including land. In a memorandum, the board of review noted the subject's location on the DuPage River, that the appellant's appraisal lacks a discussion of adjustments made to the appraisal comparables, and contested the risk of flooding and location of the natural gas pipelines. Based on this evidence, the board of review requested confirmation of the subject's assessment.

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

[1] The board of review also submitted four land comparables in support of the board of review's argument that the subject's site is equitably assessed. The Board finds that the submission of equity comparables is not responsive to the appellant's market value claim, and the equity evidence presented by the board of review will not be further analyzed on this record.

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 appellant submitted a restricted appraisal and the board of review submitted four comparable sales for the Board's consideration, two of which are common to the parties. The Board gives little weight to the value conclusion in the appraisal submitted by the appellant, which lacks any discussion of the differences between the subject and comparables and any adjustments that were applied for such differences. The Board will instead examine the raw sales in the record.

The Board gives reduced weight to the board of review's comparable #1, which sold less proximate to the January 1, 2025 assessment date at issue. The Board finds the parties' remaining comparables sold proximate to the lien date at issue and have varying degrees of similarity to the subject in age, location, dwelling size, site size, and features. These comparables sold from July to December 2024 for prices ranging from $465,000 to $545,000 or from $206.11 to $276.09 per square foot of living area, including land. The subject's assessment reflects a market value of $532,274 or $221.78 per square foot of living area, including land, which is within the range established by the best comparable sales in this record. Based on this evidence and after considering adjustments to the best comparables for differences when compared to 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: 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

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

APPELLANT

Amy Kittle
21600 S Belom Lane
Joliet, IL 60404

COUNTY

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