



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

APPELLANT: Kevin Radde
DOCKET NO.: 25-03120.001-R-1
PARCEL NO.: 11-04-23-145-001-0000

The parties of record before the Property Tax Appeal Board are Kevin Radde, the appellant, by Jessica Hill-Magiera, Attorney at Law in Lake Zurich; 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: \$22,467
IMPR.: \$82,432
TOTAL: \$104,899

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 2-story dwelling of brick exterior construction with 1,792 square feet of living area. The dwelling was constructed in 1930. Features of the home include a basement, central air conditioning, a fireplace, a 144 square feet enclosed masonry porch and a 480 square foot garage. The property has an 8,960 square foot site and is located in Lockport, Lockport Township, Will County.

The appellant contends assessment inequity with respect to the improvement as the basis of the appeal. In support of this argument, the appellant submitted information on nine equity comparables located within .59 of a mile from the subject. The comparables are improved with 2-story dwellings of frame exterior construction ranging in size from 1,618 to 1,904 square feet of living area. The dwellings were constructed from 1900 to 1929 and have basements. Five comparables have central air conditioning, one of which also has fireplace. Each comparable has a garage ranging in size from 405 to 594 square feet of building area. The comparables have

improvement assessments ranging from \$58,434 to \$76,759 or from \$32.11 to \$40.48 per square foot of living area. Based on this evidence, the appellant 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 \$109,363. The subject property has an improvement assessment of \$86,896 or \$48.49 per square foot of living area.

In response to the appeal the board of review submitted a memorandum from the township assessor critiquing the appellant's comparables noting #1, #2, #3, #5, #6 and #7 are multi-unit properties whereas the subject is a single-family dwelling.

In support of its contention of the correct assessment, the board of review submitted information on six equity comparables located in the same subdivision as the subject, one of which is located on the same street. The comparables are improved with 2-story dwellings of brick exterior construction ranging in size from 1,328 to 1,920 square feet of living area. The dwellings were constructed from 1922 to 1947 and have basements. The comparables have central air conditioning. Two comparables have one fireplace and each comparable has a garage ranging in size from 264 to 672 square feet of building area. Three comparables have an enclosed frame or masonry porch. The comparables have improvement assessments ranging from \$70,211 to \$84,563 or from \$44.04 to \$53.62 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 taxpayer contends 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 appellant met this burden of proof and a reduction in the subject's assessment is warranted.

The parties submitted 15 equity comparables for the Board's consideration. The Board gives less weight to appellant's comparables #1, #2, #3, #5, #6 and #7 which are multi-family dwellings when compared to the subject's single-family dwelling. The Board gives less weight to board of review comparables #2 and #5 which are less similar to the subject in dwelling size when compared to the subject and the remaining comparables in the record.

The Board finds the best evidence of assessment equity to be appellant's comparables #4, #8 and #9 along with board of review comparable #1, #3, #4 and #6 which are single-family dwellings that have varying degrees of similarity to the subject in location, age, dwelling size and features. These comparables had improvement assessments ranging from \$64,618 to \$84,563 or from \$37.47 to \$53.62 per square foot of living area. The subject's improvement assessment of \$86,896 or \$48.49 per square foot of living area is within the range established by the best comparables in this record on a per square foot basis but above the range on an overall basis.

After considering adjustments to the best comparables for differences from the subject, the Board finds the appellant demonstrated with clear and convincing evidence that the subject's improvement was inequitably assessed and 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: 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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