FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: Wojciech Gasienica
DOCKET NO.: 25-03162.001-R-1
PARCEL NO.: 16-05-26-301-009-0000

The parties of record before the Property Tax Appeal Board are Wojciech Gasienica, 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:	$25,297
IMPR.:	$203,061
TOTAL:	$228,358

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 stone and frame exterior construction with 2,866 square feet of living area. The dwelling was constructed in 1967 and is 58 years old.[1] Features of the home include a basement, central air conditioning, a fireplace, a 613 square foot attached garage, and a 1,004 square foot detached garage. The property has an approximately 28,314 square foot site and is located in Homer Glen, Homer Township, Lake County.[2]

The appellant contends assessment inequity with regard to the improvement as the basis of the appeal. In support of this argument the appellant submitted information on three equity

[1] The board of review contends that the subject should be given an effective age of 2017 due to extensive renovations that occurred that year.
[2] The parties differ as to the site size, with the appellant disclosing a lot size of .75 of an acre or 32,670 square feet of land area. The Board finds the subject's property record card to be the best evidence in the record of the subject's site size.

comparables located from .3 of a mile to 4.5 miles from the subject. The comparables consist of two-story dwellings of frame or frame and masonry exterior construction ranging in size from 2,739 to 4,373 square feet of living area. The homes range in age from 21 to 61 years old. Each dwelling has a basement, two of which are walk-out style, central air conditioning, a fireplace, and a two-car, three-car, or five-car garage. Two comparables each have an inground swimming pool. The comparables have improvement assessments ranging from $135,991 to $208,775 or from $40.41 to $49.65 per square foot of living area. In a memorandum, the appellant stated that the property had only undergone "permitted renovations" rather than new construction and should not be assigned a new effective year as the home was originally built in 1967. The appellant confirmed the construction of a second story addition, investing approximately $280,000 in the renovations. Based on this evidence, the appellant requested a reduced improvement assessment of $172,504 or $60.19 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of $228,358. The subject property has an improvement assessment of $203,061 or $70.85 per square foot of living area.

In support of its contention of the correct assessment the board of review submitted information on five equity comparables located from .18 of a mile to 4.9 miles from the subject. The comparables consist of two-story dwellings ranging from 2,477 to 3,263 square feet of living area. The homes were built from 1965 to 1997. Each dwelling has a basement, central air conditioning, one or two fireplaces, and a garage ranging from 644 to 1,448 square feet of building area. The comparables have improvement assessments ranging from $183,691 to $255,350 or from $71.76 to $93.86 per square foot of living area. In a memorandum, the board of review argued that the appellant "essentially built a new house using 100% limestone on the exterior, which increased the value greatly" and that the extent of the renovation changed the effective age. The board of review also noted the dwelling sizes of the appellant's comparables, and argued they should receive less weight in the Board's analysis. The board of review also submitted blueprints and photographs of the subject. 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 did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The parties submitted a total of eight equity comparables to support their respective positions before the Property Tax Appeal Board. The Board gives less weight to the comparables submitted by the appellant, as well as the board of review's comparable #1, which differ from the subject in dwelling size, location, and/or feature an inground swimming pool unlike the subject. The Board finds the remaining comparables presented by the board of review are similar to the

subject in location, dwelling size, and features. The comparables have improvement assessments ranging from $183,691 to $242,727 or from $71.76 to $93.86 per square foot of living area. The subject's improvement assessment of $203,061 or $70.85 per square foot of living area falls within the range established by the best comparables in this record overall and below the range on a per-square-foot basis. Based on this record and after considering adjustments to the best comparables for differences from the subject, the Board finds the appellant 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:

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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