



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

APPELLANT: Monika Gogola  
DOCKET NO.: 17-00957.001-R-1  
PARCEL NO.: 11-04-23-207-007-0000

The parties of record before the Property Tax Appeal Board are Monika Gogola, 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:** \$13,411  
**IMPR.:** \$32,330  
**TOTAL:** \$45,741

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 2017 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 frame construction with 1,288 square feet of living area. The dwelling was constructed in 1914. Features of the home include a 904 square foot basement and a 582 square foot attached garage.<sup>1</sup> The property has a 9,200 square foot site and is located in Lockport, Lockport Township, Will County.

The appellant submitted evidence before the Property Tax Appeal Board claiming overvaluation and assessment inequity as the bases of the appeal. The appellant submitted a letter detailing condition issues of the subject property along with photographs of the interior and exterior of the dwelling. In support of these arguments, the appellant submitted four comparable properties located less than .5 of a mile from the subject property. The comparables consist of 1-story, 1.5-story or 2-story dwellings of frame exterior construction that were 92 to 129 years old. The

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<sup>1</sup> The parties differ whether the subject has central air conditioning. This discrepancy will not impact the Board's decision.

dwellings range in size from 1,172 to 1,368 square feet of living area and were situated on sites that range in size from 6,969 to 14,686 square feet of land area. Each comparable has a basement with one having finished area, three comparables have central air conditioning and two comparables each have a garage with either 440 or 280 square feet of building area. The land assessments range from \$11,703 to \$13,712 or for \$.93 or \$1.87 per square foot of land area. The comparables have improvement assessments ranging from \$25,982 to \$29,229 or from \$20.34 to \$22.82 per square foot of living area. The comparables sold from June 2016 to November 2017 for prices ranging from \$60,000 to \$125,500 or from \$50.76 to \$107.08 per square foot of living area, including land. Based on this evidence, the appellant requested a reduction in the subject's assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$45,741. The subject's assessment reflects a market value of \$137,278 or \$106.58 per square foot of living area, land included, when using the 2017 three-year average median level of assessment for Will County of 33.32% as determined by the Illinois Department of Revenue. The subject has a land assessment of \$13,411 or \$1.46 per square foot of land area and an improvement assessment of \$32,330 or \$25.10 per square foot of living area.

In response to the appellant's evidence, the board of review argued appellant's comparables #1 through #3 are dissimilar multi-level homes when compared to the subject's 1-story design. The board of review also argued appellant's grid analysis had incorrect information and therefore, submitted a detailed grid analysis of the appellant's comparables highlighting the differences. The grid analysis indicated appellant's comparable #4 is actually a 1-story dwelling. The comparables land sizes range from 8,000 to 14,661 square feet of land area with land assessments ranging from \$12,687 to \$14,864 or from \$.94 to \$1.59 per square foot of land area. The dwellings range in size from 972 to 1,368 square feet of living area. The improvement assessments range from \$28,166 to \$29,463 or from \$21.37 to \$28.98 square feet of living area. The comparables sold from \$50.25 to \$129.12 per square foot of living area, including land.

In support of its contention of the correct assessment the board of review submitted information on five comparables.<sup>2</sup> The comparables consist of 1-story dwellings of frame exterior construction that were built from 1893 to 1926. The dwellings range in size from 972 to 1,196 square feet of living area and were situated on sites that range in size from 3,600 to 13,356 square feet of land area. Each comparable has an unfinished basement, three comparables have central air conditioning, and four comparables each have a garage ranging in size from 280 to 616 square feet of building area. The land assessments range from \$9,667 to \$14,138 or from \$1.06 or \$2.69 per square foot of land area. The comparables have improvement assessments ranging from \$28,166 to \$34,541 or from \$23.77 to \$29.81 per square foot of living area. The comparables sold from March to October 2017 for prices ranging from \$125,500 to \$194,000 or from \$121.24 to \$172.76 per square foot of living area, including land. Based on this evidence, the board of review requested confirmation of the subject's assessment.

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<sup>2</sup> Board of review comparable #2 and appellant's comparable #4 are the same property.

### **Conclusion of Law**

The appellant contends the market value of the subject property is not accurately reflected in its assessed valuation as a basis of the appeal. 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.

The parties submitted eight comparable sales for the Board's consideration which includes one comparable common to both parties. The Board gave less weight to the appellant's comparables #1 through #3 due to their dissimilar styles when compared to the subject. The Board finds the best evidence of market value to be the board of review comparables which includes the parties' common comparable. These comparables are similar 1-story dwellings when compared to the subject with varying degrees of similarity in location, land area, age, dwelling size and features. They sold from March to October 2017 for prices ranging from \$125,500 to \$194,000 or from \$121.24 to \$172.76 per square foot of living area, including land. The subject's assessment reflects an estimated market value of \$137,278 or \$106.58 per square foot of living area including land, which falls below the price per square foot range established by the best comparables sale contained in the record. After considering adjustments to the comparables for any differences when compared to the subject, the Board finds the subject's estimated market value as reflected by its assessment is supported. Therefore, no reduction in the subject's assessment is warranted.

The appellant also argued assessment inequity for both the land and improvements as an alternative 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 failed to meet this burden of proof.

The record contains eight assessment comparables for the Board's consideration which includes the parties' common comparable. As to the land assessment, the Board gave less weight to the appellant's comparables #1, #2 and #4 along with board of review comparables #1 through #3 due to their dissimilar land sizes when compared to the subject. The Board finds the best evidence of the subject's land assessment to be appellant's comparable #3 along with the board of review comparables #4 and #5 which are most similar to the subject in land size. These properties have land assessments of \$12,687 or \$13,411 or from \$1.40 to \$1.59 per square foot of land area. The subject has a land assessment of \$13,411 or \$1.46 per square foot of land area which falls within the range established by the best comparables in the record.

As to the improvement assessment, the Board gave less weight to the appellant's comparables along with the board of review comparables #2, #3 and #5 which includes the parties' common comparable due to their dissimilar style or dwelling size when compared to the subject. The Board gave more weight to board of review comparables #1 and #4 as both are more similar to

the subject in design, age, dwelling size and features. They have improvement assessments of \$28,423 and \$34,541 or for \$23.77 and \$28.98 per square foot of living area. The subject property has an improvement assessment of \$32,330 or \$25.10 per square foot of living area, which falls between the best assessment comparables contained in the record. After considering adjustments to the comparables for any differences when compared to the subject, the Board finds the subject's improvement assessment is justified. Therefore, no reduction in the subject's assessment is warranted.

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.



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Chairman



\_\_\_\_\_  
Member

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Member



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Member



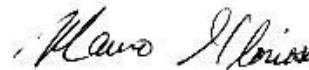
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Member

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: June 16, 2020



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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 9-125 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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