



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

APPELLANT: Jamie Urick  
DOCKET NO.: 18-03089.001-R-1  
PARCEL NO.: 18-13-33-201-001-0000

The parties of record before the Property Tax Appeal Board are Jamie Urick, the appellant, by Mary Kate Gorman, Attorney at Law 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:** \$32,134  
**IMPR.:** \$75,116  
**TOTAL:** \$107,250

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 2018 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 frame exterior construction with 2,581 square feet of living area. The dwelling was constructed in 2001 and is approximately 17 years old.<sup>1</sup> Features of the home include an unfinished full basement, central air conditioning and a 792 square foot garage. The property has a site containing approximately 2.51 acres of land area and is located in Monee, Green Garden 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 three equity comparables located within one block of the subject property. According to the grid analysis comparables #2 and #3 are one-story or two-story dwellings, while comparable #1 is a new build for which neither the county nor the township has a property record card. The dwellings range in

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<sup>1</sup> The Board finds the best evidence of the subject's age and site size is located in the property record card provided by the board of review.

size from 2,718 to 3,236 square feet of living area and in age from 2 to 15 years old.<sup>2</sup> Comparables #2 and #3 each have frame and masonry exterior construction, a basement with one having finished area, central air conditioning, one fireplace and a garage containing 837 or 868 square feet of building area, respectively. The comparables have improvement assessments ranging from \$50,947 to \$89,265 or from \$18.74 to \$27.64 per square foot of living area. Based on this evidence, the appellant requested a reduction in the subject's improvement assessment to \$48,368 or \$18.74 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 \$107,250. The subject property has an improvement assessment of \$75,116 or \$29.10 per square foot of living area.

In response to the appeal, the board of review provided a memorandum and property record cards of the subject and the appellant's comparables #2 and #3. The board of review contends the subject property is a one and one-half-story dwelling which differs from the property record card that describes the subject as "appears as a 1.5 story but no steps to upper level, no finish/just studs, decorative intent only." The board of review asserted that the appellant's comparable #1 had a partial assessment in 2017 that has not been brought to full value for 2018 and comparables #2 and #3 each have a one and one-half-story dwelling design. The property record cards depict appellant's comparable #2 as a part two-story and a part one-story dwelling and appellant's comparable #3 as a part one-story and part one and one-half story dwelling. The board of review requested confirmation of the subject's assessment.

With respect to the appellant's inequity claim, the board of review did not provide any equity comparables or evidence to support its assessed valuation of the subject property.

### **Conclusion of Law**

The appellant 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 Board finds the only evidence of assessment equity in the record to be the three comparables submitted by the appellant. The Board gave less weight to the appellant's comparable #1 due to its newer age when compared to the subject and the lack of available information regarding the features of this dwelling. Furthermore, the board of review asserted that this property had a partial assessment for the 2018 assessment year which was unrefuted by the appellant.

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<sup>2</sup> The appellant's grid analysis depicts comparable #3 with 2,517 square feet of living area which differs from the dwelling size found in the property record card provided by the board of review. The Board finds the best evidence of dwelling size to be the property record card which contains a schematic diagram and calculations showing 2,517 square feet of ground area plus a 542 square foot bonus room which equals a total of 3,059 square feet of living area.

On this limited record, the Board finds the best evidence of assessment equity to be appellant's comparables #2 and #3, though each dwelling is larger in size when compared to the subject. The comparables have improvement assessments of \$89,265 and \$84,564 or \$27.58 and \$27.64 per square foot of living area, respectively. The subject's improvement assessment of \$75,116 or \$29.10 per square foot of living area is greater than these two comparables on a square foot basis, which appears to be justified when considering the economies of scale given the fact that the subject dwelling is considerably smaller than either of these dwellings. After considering adjustments to the comparables for differences when compared to the subject, the Board finds the evidence demonstrates the subject's improvement assessment is justified. Based on this record 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 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



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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: January 19, 2021



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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

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

APPELLANT

Jamie Urick, by attorney:  
Mary Kate Gorman  
Attorney at Law  
10644 South Western Avenue  
Chicago, IL 60643

COUNTY

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