



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

APPELLANT: Katarzyna Jurkowski
DOCKET NO.: 19-00120.001-R-1
PARCEL NO.: 16-05-08-403-003-0000

The parties of record before the Property Tax Appeal Board are Katarzyna Jurkowski, 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: \$28,500
IMPR.: \$74,937
TOTAL: \$103,437

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 2019 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 with brick and cedar exterior construction containing with 2,580 square feet of living area. The dwelling was constructed in 1988. Features of the home include an unfinished partial basement, central air conditioning, a fireplace and an 817 square foot attached garage. The property has approximately 40,000 square feet of land area and is located in Homer Glen, Homer Township, Will County.

The appellant contends assessment inequity as the basis of the appeal. In support of this argument the appellant submitted assessment information on four equity comparables that were located from "151 feet" to 1.3 miles from the subject. The comparables had lots ranging in size from 43,560 to 229,640 square feet of land area that were improved with two-story dwellings with siding or brick exterior construction. The homes ranged in size from 2,400 to 3,067 square feet of living area and were built between 1979 and 1989. The comparables had other features with varying degrees of similarity to the subject. The comparables had land assessments ranging

from \$21,367 to \$28,500 and improvement assessments ranging from \$60,239 to \$77,221 or from \$23.97 to \$28.63 per square foot of living area.

Based on this evidence the appellant requested that the subject's assessment be reduced to \$81,606.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$103,437. The subject property has a land assessment of \$28,500 and an improvement assessment of \$74,937 or \$29.05 per square foot of living area.

In support of its contention of the correct assessment the board of review submitted information on four equity comparables that were located from .08 to .32 of a mile from the subject and within the same neighborhood code as the subject property. The comparables had lots ranging in size from 39,470 to 56,357 square feet of land area that were improved with two-story dwellings with brick and cedar exterior construction. The homes ranged in size from 2,545 to 2,598 square feet of living area and were built in either 1988 or 1989. The comparables had other features with varying degrees of similarity to the subject. The comparables had land assessments of either \$28,500 or \$29,482 and improvement assessments ranging from \$76,655 to \$83,169 or from \$30.12 to \$32.19 per square foot of living area.

The board of review's evidence included a letter arguing that the appellant's comparables #2, #3 and #4 were located outside of the subject's neighborhood code.

Based on this evidence the board of review requested confirmation of the subject's assessments.

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.

As to the subject's land assessment, the parties submitted a total of eight equity comparables for the Board's consideration. The Board gave less weight to the appellant's comparables #2, #3 and #4 due to their dissimilar neighborhood codes, when compared to the subject's neighborhood code. The finds the parties' remaining comparables were all similar to the subject in location and size. The best land comparables had land assessments ranging from \$25,978 to \$29,482. The subject's land assessment of \$28,500 falls within the range established by the best land comparables in this record. Furthermore, three of the best land comparables had land assessments that were identical to that of the subject. Therefore, the Board finds the subject's land assessment is equitably assessed and no reduction in the subject's land assessment is justified.

As to the subject's improvement assessment, the Board gave less weight to the appellant's comparables due to either their considerably larger size or their dissimilar neighborhood codes, when compared to the subject's neighborhood code. The Board finds the board of review's comparables were most similar to the subject in location, style, age, size and most features. These comparables had improvement assessments ranging from \$76,655 to \$83,169 or from \$30.12 to \$32.19 per square foot of living area. The subject's improvement assessment of \$74,937 or \$29.05 per square foot of living area falls below the range established by the best improvement comparables in this record. After considering adjustments to the comparables for differences when compared to the subject, the Board finds the subject's improvement assessment is equitably assessed. Based on this record the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject's land or improvements were inequitably assessed and a reduction in the subject's assessment based on assessment uniformity is not justified.

The constitutional provision for uniformity of taxation and valuation does not require mathematical equality. A practical uniformity, rather than an absolute one, is the test. Apex Motor Fuel Co. v. Barrett, 20 Ill.2d 395 (1960). Although the comparables presented by the parties disclosed that the properties located in the same area are not assessed at identical levels, all that the constitution requires is a practical uniformity, which exists on the basis of the evidence.

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: May 18, 2021



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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