



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

APPELLANT: Edward Sr. & Sharon L. Urbancik Trust 17917
DOCKET NO.: 19-00523.001-R-1
PARCEL NO.: 04-10-31-301-034-0000

The parties of record before the Property Tax Appeal Board are Edward Sr. & Sharon L. Urbancik Trust 17917, the appellant, by attorney Gabriel Orenic, of Orenic Law LLC in Joliet; 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: \$52,000
IMPR.: \$142,107
TOTAL: \$194,107

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 of brick exterior construction with 4,469 square feet of living area. The dwelling is was constructed in 2004 and is 15 years old. Features of the home include a basement with finished area, central air conditioning, two fireplaces and a 1,180 square foot 3-car garage.¹ The property is located in a gated marina community in Wilmington, Channahon Township, Will County.

The appellant contend overvaluation as the basis of the appeal. In support of this argument the appellant submitted a grid analysis, property record cards and PTAX-203 Real Estate Tax Transfer Declarations on six comparable sales located in the same assessment neighborhood code as the subject and where one comparable is located in the subject's gated marina community. The comparables have sites that range in size from 0.23 of an acre to 14.55 acres

¹ The record did not disclose the subject's site size.

and are improved with two-story or three-story dwellings of vinyl, cedar, brick and vinyl or brick and stone exterior construction that range in size from 3,190 to 4,294 square feet of living area. The homes range in age from 8 to 23 years old. Features of the comparables include basements, five with finished area, central air conditioning, one or two fireplaces and either a 2-car or a 3-car garage. The comparables sold from July 2017 to August 2018 for prices ranging from \$330,000 to \$538,000 and from \$97.14 to \$137.86 per square foot of living area, land included.

The appellant submitted written comments explaining that Wilmington “spreads across several townships” and that all comparables submitted have a Wilmington city address and waterfront access. Based on this evidence, the appellant requested the subject’s assessment be reduced to \$169,946 which reflects a market value of \$509,889 or \$114.09 per square foot of living area, land included, when applying the statutory level of assessment of 33.33%.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$194,107. The subject's assessment reflects a market value of \$581,681 or \$130.16 per square foot of living area, land included, when using the 2019 three year average median level of assessment for Will County of 33.37% as determined by the Illinois Department of Revenue.

In support of its contention of the correct assessment the board of review submitted comments describing the subject property as being located in a gated community. The board of review, through the Channahon Township Assessor stated that the community is a marina subdivision with access to a boat ramp and slips on a harbor that is accessible from the subject’s finished walk-out basement. It further argued that the appellant’s comparables are “from all over Wilmington...but none are of the same caliber of finishes nor do they include a new marina with direct access to the river” which the appellant did not dispute. The board of review reiterated that appellant’s comparable sale #6 which, is located in the subject’s gated marina community, arguing that this one sale is the closest sale comparable to the subject. Based on this evidence, the board of review requested the subject’s assessment be confirmed.

Conclusion of Law

The appellant contends the market value of the subject property is not accurately reflected in its assessed valuation. 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 and a reduction in the subject's assessment is not warranted.

The appellant submitted six comparable sales for the Board’s consideration while the board of review submitted the property record card for the appellant’s comparable #6. The Board gives less weight to the appellant’s comparables #1, #2, #3 and #5 which differ substantially in dwelling size when compared to the subject. The Board also gives reduced weight to the appellant’s comparable #4 which is located outside of the subject’s township, has a 5-acre site, and features a 40x60 pole building.

The Board gives most weight to the appellant's comparable #6, which was reiterated by the board of review, and is most similar to the subject in location, age, design, dwelling size and some features. This property sold in August 2017 for a price of \$538,000 or \$125.29 per square foot of living area, including land. The subject's assessment reflects a market value of \$581,681 or \$130.16 per square foot of living area, including land, which is above the best comparable sale in this record but appears to be justified given the subject's larger dwelling size and finished basement compared to the dwelling size and unfinished basement of comparable #6. After considering adjustments to the comparable for differences from the subject, the Board finds 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: _____

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: November 16, 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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