



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

APPELLANT: Julie Tornow  
DOCKET NO.: 21-05701.001-R-1  
PARCEL NO.: 19-09-08-118-037-0000

The parties of record before the Property Tax Appeal Board are Julie Tornow, 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 **A Reduction** 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:** \$21,988  
**IMPR.:** \$68,030  
**TOTAL:** \$90,018

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 2021 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 split-level dwelling of brick exterior construction with 1,362 square feet of living area. The dwelling was constructed in 1988 and is approximately 33 years old. Features of the home include a basement, central air conditioning, a fireplace, and a 506 square foot 2-car garage. The property has an approximately 15,637 square foot site and is located in Mokena, Frankfort Township, Will County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on three comparable sales located within 0.75 of a mile from the subject. The parcels range in size from 7,662 to 11,378 square feet of land area<sup>1</sup> and are improved with split-level homes of brick exterior construction ranging in size from 1,219 to 1,310 square feet of living area. The dwellings were built from 1977 to 1989. Each home has

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<sup>1</sup> The parties differ regarding the comparables' site sizes. The Board finds the best evidence of site size is found in their property record cards presented by the board of review.

central air conditioning and a garage ranging in size from 484 to 525 square feet of building area. One home has a basement with finished area and two homes each have a fireplace. The comparables sold from August 2019 to June 2020 for prices ranging from \$242,000 to \$255,000 or from \$140.29 to \$193.89 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 \$93,241. The subject's assessment reflects a market value of \$279,667 or \$205.34 per square foot of living area, land included, when using the 2021 three year average median level of assessment for Will County of 33.34% as determined by the Illinois Department of Revenue.

In support of its contention of the correct assessment the board of review submitted information on three comparable sales, together with a grid analysis of the appellant's comparables, property record cards for both parties' comparables, and a map depicting the locations of the parties' comparables in relation to the subject. Comparable #3 is the same property as the appellant's comparable #3. Comparables #1 and #2 have 9,723 or 10,319 square foot sites that are improved with tri-level homes of frame or brick exterior construction with 1,138 or 1,344 square feet of living area. The dwellings were built in 1979 or 1988. One home has a basement and one home has a fireplace. Each home has central air conditioning and a 483 or a 494 square foot garage. These two comparables sold in May 2020 and March 2021 for prices of \$256,000 and \$265,000 or for \$190.48 and \$232.86 per square foot of living area, including land, respectively.

The board of review submitted a letter from the township assessor's office contending that the appellant incorrectly reported information regarding the comparables.

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

### **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 met this burden of proof and a reduction in the subject's assessment is warranted.

The record contains a total of five comparable sales, with one common sale, for the Board's consideration. The Board gives less weight to the appellant's comparable #1, which sold less proximate in time to the assessment date than other comparables in this record, and to the board of review's comparable #1, which is a substantially smaller home than the subject.

The Board finds the best evidence of market value to be the appellant's comparables #2 and #3 and the board of review's comparables #2 and #3, including the common comparable, which are similar to the subject in dwelling size, age, location, and features, although these comparables have smaller sites than the subject, suggesting upward adjustments to these comparables would

be needed to make them more equivalent to the subject. These most similar comparables sold for prices ranging from \$254,000 to \$256,000 or from \$190.48 to \$200.47 per square foot of living area, including land. The subject's assessment reflects a market value of \$279,667 or \$205.34 per square foot of living area, including land, which is above the range established by the best comparable sales in this record. Based on this evidence and after considering appropriate adjustments to the best comparables for differences from the subject, the Board finds a reduction in the subject's assessment is 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.



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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: June 27, 2023



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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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