



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

APPELLANT: Joanna Gubala (nee Obrochta)
DOCKET NO.: 23-03183.001-R-1
PARCEL NO.: 19-09-09-407-016-0000

The parties of record before the Property Tax Appeal Board are Joanna Gubala (nee Obrochta), 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: \$23,817
IMPR.: \$106,602
TOTAL: \$130,419

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 2023 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 1.5-story dwelling¹ of brick exterior construction with 2,182 square feet of living area. The dwelling was constructed in 1992. Features of the home include an unfinished basement, 2½ bathrooms, central air conditioning, a fireplace and a 462 square foot garage. The property has a 19,240 square foot site and is located in Mokena, Frankfort Township, Will County.

The appellant contends assessment inequity concerning the improvement as the basis of the appeal and included a letter with the appeal. The appellant asserts that during rain events, a portion of the subject backyard is flooded causing swamp-like conditions. As there is no nearby sewer, to correct this issue would require a lot of work and money to complete due to the

¹ The schematic drawing of the subject depicts a design that would be most appropriately characterized as part one-story and part two-story, but the description of the township assessor has been used for convenience and internal consistency in this decision.

distance to the nearest sewer. Based on this issue, the appellant asserts the value of the subject property is significantly reduced.

In support of the inequity argument, the appellant submitted information with supporting property information sheets from the township assessor's website along with the Section V grid analysis on four equity comparables. The comparables are all located in the same neighborhood code as the subject and within .5 of a mile from the subject. The comparables consist of either a 1-story (ranch-style), a 1.5-story or a 2-story dwelling of frame or brick exterior construction. The homes were built from 1991 to 1995 and range in size from 2,190 to 2,526 square feet of living area. Two dwellings have unfinished basements, one of which also has some crawl-space area, and two comparables have crawl-space foundations. Each dwelling features 2½ bathrooms, central air conditioning and a garage ranging in size from 483 to 598 square feet of building area. Three homes each have a fireplace. The comparables have improvement assessments ranging from \$89,448 to \$96,887 or from \$37.96 to \$43.64 per square foot of living area.

Based on this evidence, the appellant requested a reduced improvement assessment of \$92,000 or \$42.16 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 \$130,419. The subject property has an improvement assessment of \$106,602 or \$48.86 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 along with applicable property record cards. The comparables are located in the same neighborhood code as the subject and as displayed on a map within relatively close proximity to the subject. The comparables consist of 1.5-story dwellings of frame or brick exterior construction. The homes were built in 1992 and range in size from 1,918 to 2,376 square feet of living area. Each dwelling has an unfinished basement, 2½ bathrooms, central air conditioning and a garage ranging in size from 462 to 968 square feet of building area. Three homes each have a fireplace. The comparables have improvement assessments ranging from \$91,142 to \$110,560 or from \$45.34 to \$52.42 per square foot of living area.

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

Conclusion of Law

As an initial matter, in the letter filed herein the appellant that the subject property's assessment was excessive due to flooding of the backyard based upon lack of drainage. When overvaluation is claimed, the appellant has the burden of proving the value of the property by a preponderance of the evidence. Winnebago County Board of Review v. Property Tax Appeal Board, 313 Ill. App. 3d 179, 728 N.E.2d 1256 (2nd Dist. 2000); National City Bank of Michigan/Illinois v. Illinois Property Tax Appeal Board, 331 Ill. App. 3d 1038 (3rd Dist. 2002); *See Rules of the Property Tax Appeal Board*, 86 Ill. Admin. Code Sec. 1910.63(e). Proof of market value may consist of an appraisal, a recent arm's length sale of the subject property, recent sales of comparable properties, or recent construction costs of the subject property. 86 Ill. Admin. Code Sec. 1910.65(c). The Board finds the appellant neither made a market value argument with any

market value evidence and therefore has not overcome the necessary burden of proof to establish overvaluation due to flooding of the backyard.

In this appeal, the taxpayer solely contends assessment inequity as the basis of the appeal. (See 35 ILCS 200/16-180). 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 parties submitted a total of eight comparable sales located in close proximity to the subject and which were relatively similar to the subject in age, bathroom count, dwelling size and some features, in order to support their respective positions before the Property Tax Appeal Board. Upon examining the data, the Board has given reduced weight to appellant's comparables #1 and #3 due to differences in foundation type and/or design, when compared to the subject dwelling with a basement foundation and a 1.5-story design. The Board has also given reduced weight to board of review comparable #3 which is approximately 12% smaller in dwelling size than the subject home.

The Board finds the best evidence of assessment equity to be appellant's comparables #2 and #4 along with board of review comparables #1, #2 and #4, which are each similar to the subject in location, age, design, dwelling size, foundation type and several features. Adjustments are necessary to the five best comparables in the record for differences to make the properties more equivalent to the subject. These best comparables in the record have improvement assessments ranging from \$93,174 to \$110,560 or from \$42.55 to \$52.42 per square foot of living area. The subject's improvement assessment of \$106,602 or \$48.86 per square foot of living area falls within the range established by the best comparables in this record both in terms of overall improvement assessment and on a per-square-foot of living area basis.

The constitutional provision for uniformity of taxation and valuation does not require mathematical equality. The requirement is satisfied if the intent is evident to adjust the taxation burden with a reasonable degree of uniformity and if such is the effect of the statute enacted by the General Assembly establishing the method of assessing real property in its general operation. 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 properties located in the same area are not assessed at identical levels, all that the constitution requires is a practical uniformity which appears to exist on the basis of the evidence. For the foregoing reasons, the Board finds that the appellant has not proven by clear and convincing evidence that the subject property is inequitably assessed. Therefore, after considering adjustments to the best equity comparables in the record to make them more equivalent to the subject, the Property Tax Appeal Board finds that the subject has not been inequitably assessed and no reduction 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.



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: _____

October 15, 2024



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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