



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

APPELLANT: Ernesto Santana
DOCKET NO.: 13-00209.001-R-1
PARCEL NO.: 03-24-153-022

The parties of record before the Property Tax Appeal Board are Ernesto Santana, the appellant, and the Grundy County Board of Review.

Based on the facts and exhibits presented, the Property Tax Appeal Board hereby finds no change in the assessment of the property as established by the **Grundy** County Board of Review is warranted. The correct assessed valuation of the property is:

LAND: \$11,210
IMPR.: \$33,030
TOTAL: \$44,240

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellant timely filed the appeal from a decision of the Grundy County Board of Review pursuant to section 16-160 of the Property Tax Code (35 ILCS 200/16-160) challenging the assessment for the 2013 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 is improved with a part two-story and part one-story dwelling of vinyl siding and brick exterior construction with 2,936 square feet of living area. The dwelling was constructed in 2004. Features of the home include a full unfinished basement, central air conditioning and an attached garage with 506 square feet of building area. The property has a site with approximately 10,042 square feet of

land area and is located in Channahon, Aux Sable Township, Grundy County.

The appellant contends assessment inequity with respect to the improvement assessment as the basis of the appeal. In support of this argument the appellant submitted information on three equity comparables improved with part two-story and part one-story dwellings that ranged in size from 3,136 to 3,212 square feet of living area. Each comparable dwelling was constructed in 2005. The comparables had similar features as the subject property with the exception two comparables had three-car garages and one comparable had a fireplace. These properties had improvement assessments ranging from \$28,320 to \$36,150 or from \$9.03 to \$11.25 per square foot of living area. The appellant requested the subject's improvement assessment be reduced to \$30,820.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$44,240. The subject property has an improvement assessment of \$33,030 or \$11.25 per square foot of living area. In support of its contention of the correct assessment the board of review submitted information on 5 equity comparables improved with part two-story and part one-story dwellings that ranged in size from 2,934 to 3,198 square feet of living area. The dwellings were constructed in 2005 and 2006. The dwellings had similar features as the subject with the exception three comparables had larger garages and two comparables each had a fireplace. These properties had improvement assessments ranging from \$37,320 to \$69,430 or from \$11.67 to \$21.71 per square foot of living area.

The appellant submitted a rebuttal statement contending in part that the board of review comparables are irrelevant.

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.

The Board finds the parties submitted eight comparables that were all relatively similar to the subject dwelling in style, size, age and features. The Board finds that board of review comparables #1 and #2 seem to be outliers as they have improvement assessments more than 25% greater than the next highest comparable. The remaining six comparables have improvement assessments ranging from \$9.03 to \$16.56 per square foot of living area. The subject has an improvement assessment of \$11.25 per square foot of living area which falls within the range established by the best comparables in this record. 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 improvement assessment is not justified.

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 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 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.

Chairman

K. L. Fan

Mario Alvarez

Member

Member

JR

Jerry White

Member

Acting Member

Robert Steffen

Acting Member

DISSENTING: _____

C E R T I F I C A T I O N

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 20, 2015

A. Proctor

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 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 the subsequent year 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.

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.