



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

APPELLANT: Timothy and McKayla Tatum
DOCKET NO.: 14-02448.001-R-1
PARCEL NO.: 03-24-154-006

The parties of record before the Property Tax Appeal Board are Timothy and McKayla Tatum, the appellants, and the Grundy 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 **Grundy** County Board of Review is warranted. The correct assessed valuation of the property is:

LAND: \$11,061
IMPR.: \$46,982
TOTAL: \$58,043

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellants 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 2014 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 part two-story and part one-story single-family dwelling of frame and brick exterior construction with 2,722 square feet of living area. The dwelling was constructed in 2004. Features of the home include a full unfinished basement, central air conditioning and a 441 square foot garage. The property has a .35-acre site and is located in Channahon, Aux Sable Township, Grundy County.

The appellants contend assessment inequity as the basis of the appeal concerning the subject's improvement assessment. No dispute was raised concerning the land assessment. In support of this inequity argument, the appellants submitted information on four equity comparables in the Section V grid analysis that were located within 1/8 of a mile from the subject property; these four comparables were repeated in a second chart and were identified as "original comparables submitted" along with a second chart of comparables numbered 1 through 6 entitled "additional comparables to support claim."

The "original" four comparables consist of two-story frame or frame and brick dwellings known as Yorkshire models that were 9 or 10 years old. The homes range in size from 2,936 to 3,198 square feet of living area and feature full unfinished basements, central air conditioning and a two-car garage of either 506 or 660 square feet of building area. One of the comparables also has a fireplace. The properties have improvement assessments ranging from \$27,943 to \$35,383 or from \$8.91 to \$11.10 per square foot of living area for a reported average improvement assessment of \$10.08 per square foot of living area.

The "additional" six comparables consist of Yorkshire, Sheffield or Preston model dwellings that range in size from 2,564 to 3,212 square feet of living area. No other descriptive details were provided by the appellants in the chart such as foundation, age, exterior construction or amenities. These properties have improvement assessments ranging from \$29,915 to \$36,824 or from \$11.10 to \$12.97 per square foot of living area or an average improvement assessment of \$12.20 per square foot of living area.

Also as part of the appeal petition, the appellants reported the subject property was purchased on October 21, 2013 for \$235,000. Although the appeal is not based upon overvaluation, the appellants included a letter and noted that despite the assessment reduction granted by the Grundy County Board of Review for tax year 2014, the appellants believed their home has been overvalued.

Based on this evidence, the appellants requested a reduced improvement assessment of \$30,895 or \$11.35 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 \$58,043. The subject property has an improvement assessment of \$46,982 or \$17.26 per square foot of living area.

Although the appeal is not based upon overvaluation, the board of review contended that the subject's total 2014 assessment of \$58,043 reflects an estimated market value of \$174,129, which is substantially less than the recent purchase price of the subject property of \$235,000 that occurred several months prior to the assessment date at issue of January 1, 2014.

In response to the appeal, the board of review submitted a letter from its Chairman who noted that the appellants' equity argument was based upon the use of different model types although three of the additional comparables, #3, #4 and #5, were Sheffield-A models with improvement assessments of \$12.97 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 located within a four block radius of the subject. The subject is a Sheffield-C model, of which only two other such models have been built, so three Sheffield-A models have also been presented which were also presented as appellants' additional comparables #3, #4 and #5. Each comparable is a part two-story and part one-story frame and brick dwelling that was built in 2004 or 2005. The homes each contain 2,722 square feet of living area and have full basements, central air conditioning and a 441 square foot garage. One

of the comparables also has a fireplace. These comparables have improvement assessments of \$35,294 or \$58,501 or of \$12.97 or \$21.49 per square foot of living area.

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

Conclusion of Law

The taxpayers contend 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 appellants did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The parties submitted a total of 11 equity comparables to support their respective positions before the Property Tax Appeal Board. On this limited record and in the absence of details of characteristics of the respective dwellings, the Board has given reduced weight to the appellants' comparables, except additional comparables #3, #4 and #5, due to differences in model type and/or dwelling size.

The Board finds the best evidence of assessment equity to be appellants' additional comparables #3, #4 and #5 along with the board of review comparables. These four comparables were all Sheffield-A or Sheffield-C model dwellings and had improvement assessments of \$12.97 or \$21.49 per square foot of living area. The subject's improvement assessment of \$17.26 per square foot of living area fall between the best comparables in this record. Based on this record the Board finds the appellants did not demonstrate with clear and convincing evidence that the subject's improvement was inequitably assessed and a reduction in the subject's 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 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 appellants have not proven by clear and convincing evidence that the subject property is inequitably assessed. Therefore, the Property Tax Appeal Board finds that the subject's assessment as established by the board of review is correct 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.



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: July 22, 2016



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.