



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

APPELLANT: Michael and Renee Elliott
DOCKET NO.: 14-02478.001-R-1
PARCEL NO.: 03-12-380-007

The parties of record before the Property Tax Appeal Board are Michael and Renee Elliott, 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: \$14,327
IMPR.: \$32,036
TOTAL: \$46,363

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 two-story single-family dwelling of frame construction with 1,868 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 460 square foot garage. The property has a 9,499 square foot site and is located in Minooka, 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 in the Section V grid analysis on four equity comparables located within less than 1/8 of a mile from the subject. The comparables consist of two-story frame or frame and brick dwellings that were 9 or 11 years old. The homes range in size from 1,955 to 3,028 square feet of living area and feature full unfinished basements, central air conditioning and a garage ranging in size from 420 to 640 square feet of

building area. Two of the comparables each have a fireplace. These comparables have improvement assessments ranging from \$19,112 to \$26,552 or from \$8.77 to \$9.78 per square foot of living area.

Based on this evidence, the appellants requested a reduced improvement assessment of \$21,687 or \$11.61 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 \$46,363. The subject property has an improvement assessment of \$32,036 or \$17.15 per square foot of living area.

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, none of which were a similar model to the subject. The subject is a Hamilton-E model.

In support of its contention of the correct assessment the board of review submitted information on five equity comparables located within a 3.75 block radius of the subject. Each comparable is a Hamilton-E model frame or frame and brick dwelling that was built between 2003 and 2005. The grid analysis depicts that the homes range in size from 1,868 to 1,880 square feet of living area and have full basements, central air conditioning and a 460 or 500 square foot garage. Four of the comparables also have a fireplace. These comparables have improvement assessments of \$39,192 or \$41,787 or from \$20.91 to \$22.23 per square foot of living area.¹

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 nine equity comparables to support their respective positions before the Property Tax Appeal Board. The Board has given reduced weight to the appellants' comparables #3 and #4 due to differences in dwelling size.

The Board finds the best evidence of assessment equity to be appellants' comparables #1 and #2 along with the board of review comparables. These seven comparables range in dwelling size from 1,868 to 2,154 square feet of living area and had improvement assessments ranging from

¹ Board of review attachment #1 had a chart purportedly of the comparables, but presented different sizes and assessments per square foot than did the grid analysis.

\$9.41 to \$22.23 per square foot of living area. The subject's improvement assessment of \$17.15 per square foot of living area falls within the range of the best comparables in this record and is lower than the most similar comparable represented by board of review comparable #4 which is similar to the subject except in age and superior by having a fireplace. This most similar comparable was slightly higher at \$21.15 per square foot and reflects its newer age and fireplace amenity which is not a feature of the subject. 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.