



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

APPELLANT: Suncity Transportation Corporation  
DOCKET NO.: 15-02432.001-C-1  
PARCEL NO.: 03-02-452-006

The parties of record before the Property Tax Appeal Board are Suncity Transportation Corporation, the appellant, by attorney Robert Rosenfeld, of Robert H. Rosenfeld and Associates, LLC in Chicago, and the Grundy 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 **Grundy** County Board of Review is warranted. The correct assessed valuation of the property is:

**LAND:** \$27,905  
**IMPR.:** \$79,768  
**TOTAL:** \$107,673

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 2015 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 one-story commercial building with both office space and garage space. The building contains 8,094 square feet of building area divided into four condominium units. The building was constructed in 2006. The property is located in Minooka, Aux Sable Township, Grundy County.

The appellant's appeal is based on overvaluation. In support of this argument the appellant partially completed Section IV - Recent Sale Data disclosing the subject property was purchased on September 12, 2014 for a price of \$325,000. The appellant reported the property was purchased from Lagestee-Mulder Realty & Investment Corp., the parties to the transaction were not related and the property was advertised for sale. In further support, the appellant submitted a copy of the Settlement Statement and a LoopNet.com listing. Also a printout from the Grundy

County Supervisor of Assessments Office concerning the subject parcel reflects the September 2014 sale for \$325,000.

Based on this evidence, the appellant argued the sale of the subject property was an arm's-length transaction and thus, requested a reduction in the subject's assessment to reflect the purchase price.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$138,749. The subject's assessment reflects a market value of \$418,802 or \$70.22 per square foot of living area, land included, when using the 2015 three year average median level of assessment for Grundy County of 33.13% as determined by the Illinois Department of Revenue.

In response to the appeal, the board of review submitted a letter through its clerk, dated prior to the filing of the Commercial Appeal petition before the Property Tax Appeal Board, incorrectly asserting that the appellant provided three commercial equity comparables. The board of review also referred to the appeal before the Grundy County Board of Review as lacking in data for the appeal.<sup>1</sup>

In support of its contention of the correct assessment the board of review through the clerk submitted information on three "individually [*sic*], commercial condominiums, located in the same commercial park, and with standard build-outs, that as a whole would represent approximately the same size as the subject, averaging 2,745 square feet, with a \$13.26 per square foot average [assessment]. The board of review submitted very limited information on three equity comparables which were summarized in the letter only by "model," building size and improvement assessment.<sup>2</sup> The comparables were described as one-story commercial condominiums that range in size from 1,050 to 4,118 square feet of building area. The board of review reported the assessments of these comparables ranged from \$13.00 to \$13.47 per square foot of building area.

Based on the foregoing evidence and argument, 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.

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<sup>1</sup> The law is clear that proceedings before the Property Tax Appeal Board are de novo "meaning the Board will only consider the evidence, exhibits and briefs submitted to it, and will not give any weight or consideration to any prior actions by a local board of review . . . ." (86 Ill.Admin.Code §1910.50(a)). Additionally, a taxpayer/owner may commence a new appeal with new/different evidence than was presented before the board of review.

<sup>2</sup> The board of review failed to complete page 2 of the Board of Review Notes on Appeal (the grid) with the comparable properties.

The Board finds the only evidence of market value in the record to be the purchase of the subject property in September, 2014, approximately three months prior to the valuation date at issue of January 1, 2015, for a price of \$325,000. The appellant provided evidence demonstrating the sale had the elements of an arm's length transaction. The appellant partially completed Section IV - Recent Sale Data of the appeal disclosing the parties to the transaction were not related and the property had been advertised on the open market with LoopNet.com. In further support of the transaction the appellant submitted a copy of the Settlement Statement.

The Property Tax Appeal Board further finds the purchase price of \$325,000 is below the market value reflected by the assessment of \$418,802. Furthermore, the Board finds the board of review did not present any evidence to challenge the arm's length nature of the sale transaction, provide other comparable sales or, in any manner, refute the contention that the purchase price was reflective of market value. Based on this record the Board finds the subject property had a market value of \$325,000 as of January 1, 2015. Since market value has been determined the 2015 three year average median level of assessment for Grundy County of 33.13% shall apply. 86 Ill.Admin.Code §1910.50(c)(1).

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(b) of the rules of the Property Tax Appeal Board (86 Ill.Admin.Code §1910.50(b)) 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



Acting 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:

December 19, 2017



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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COUNTY

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