



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

APPELLANT: Peter & Candace Salomoun
DOCKET NO.: 16-01055.001-R-1
PARCEL NO.: 03-11-176-007

The parties of record before the Property Tax Appeal Board are Peter & Candace Salomoun, 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: \$19,186
IMPR.: \$61,246
TOTAL: \$80,432

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 2016 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 two-story single-family dwelling of brick and frame exterior construction with 2,789 square feet of living area. The dwelling is situated on a 10,019-square foot site and is 14 years old. Features of the dwelling include an unfinished basement, central air conditioning, one fireplace, and a garage with 862 square feet of building area. The property is located in Minooka, Aux Sable Township, Grundy County.

The appellants contend assessment inequity as the basis of the appeal. The appellants did not contest the land assessment. In support of this argument, the appellants submitted information on four assessment comparables located in the same neighborhood code as the subject property. The comparables are described as two-story single-family dwellings of brick and frame exterior construction ranging in size from 2,771 to 2,972 square feet of living area. Each of the comparables has an unfinished basement, central air conditioning and a fireplace. The comparables also feature a garage ranging in size from 644 to 917 square feet of building area.

The comparables have improvement assessments ranging from \$47,345 to \$52,974 or from \$16.95 to \$19.11 per square foot of living area. Based on this evidence, the appellants requested that the improvement assessment of the subject be reduced.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$80,432. The subject property has an improvement assessment of \$61,246 or \$21.96 per square foot of living area.

In support of its contention of the correct assessment, the board of review submitted property record cards and a partially completed grid information on four equity comparables located within the same neighborhood code as the subject property. The comparables are improved with two-story single-family dwellings of brick and frame construction that were built from 2001 to 2005. The dwellings range in size from 2,703 to 2,773 square feet of living area. Each of the comparables features a full basement, central air conditioning, a fireplace and a garage ranging in size from 504 to 693 square feet of building area. The comparables have improvement assessments ranging from \$66,994 to \$72,193 or from \$24.79 to \$26.68 per square foot of living area. The board of review submitted property record cards for the appellant's comparables which indicate that the appellant used incorrect building assessed value for his comparables. The corrected range of appellant's comparables based on evidence should be from \$47,865 to \$53,691 or from \$17.14 to \$19.01 per square foot of living area. Based on this evidence, the board of review requested that the subject's improvement assessment be confirmed.

Conclusion of Law

The appellants 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 eight suggested comparables for the Board's consideration. All eight comparables have a degree of similarity to the subject property in location, dwelling size, age, design, and most features. The comparables have improvement assessments ranging from \$47,865 to \$72,193, or from \$17.14 to \$26.68 per square foot of living area. The subject's improvement assessment of \$61,246 or \$21.96 per square foot of living area falls within the range established by the most similar comparables in this record. After considering adjustments to the comparables for differences when compared to the subject, the Board finds the subject's improvement assessment is justified. 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, therefore, no reduction in the subject's assessment is 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.

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: July 16, 2019



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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APPELLANT

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COUNTY

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