



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

APPELLANT: David & Michele Schwellenbach  
DOCKET NO.: 16-01285.001-R-1  
PARCEL NO.: 03-13-127-007

The parties of record before the Property Tax Appeal Board are David & Michele Schwellenbach, 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:** \$6,966  
**IMPR.:** \$54,504  
**TOTAL:** \$61,470

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 consists of a two-story dwelling of frame with brick trim construction with 2,476 square feet of living area. The dwelling was constructed in 2003. Features of the home include a full unfinished basement, central air conditioning, a pre-fabricated fireplace and an attached two-car garage. The property has a .21-acre 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 on three equity comparables located in the same subdivision as the subject property. The comparables consist of two-story frame or frame with brick trim dwellings that were built between 2003 and 2005. The comparables range

in size from 2,464 to 2,627 square feet of living area.<sup>1</sup> Each comparable has an unfinished basement, central air conditioning and a two-car garage. Two of the comparables also each have a fireplace. The comparables have improvement assessments ranging from \$49,045 to \$52,322 or from \$18.67 to \$21.23 per square foot of living area.

Based on this evidence, the appellants requested a reduced improvement assessment of \$50,121 or \$20.24 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 \$61,470. The subject property has an improvement assessment of \$54,504 or \$22.01 per square foot of living area.

In support of its contention of the correct assessment the board of review submitted limited information on a spreadsheet it created with size and "adjusted assessments"<sup>2</sup> for seven equity comparables. Reviewing the underlying property record cards that were provided with the submission, the Board finds that the comparables consist of two-story frame with brick trim dwellings that were built in 2003 or 2004. Each home contains 2,476 square feet of living area and features central air conditioning and a two-car garage. Three of the comparables also each have a fireplace. The comparables have improvement assessments ranging from \$54,710 to \$57,185 or from \$22.10 to \$23.10 per square foot of living area.

Based on the foregoing evidence and analysis, 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 ten suggested equity comparables located in the same subdivision as the subject property. The comparables were similar in age to the subject and the only notable differing amenity appears to be the lack of a fireplace in some of the comparable dwellings. The Board has given reduced weight to appellants' comparable #2 as this dwelling is larger than the subject and the majority of comparables and thus, logically, has a slightly smaller per-square-foot improvement assessment.

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<sup>1</sup> In the Section V grid analysis, the appellants erroneously reported the "total ground" square foot area. However, the appellants also provided copies of the property record cards and the "total building" square foot area for each property has been analyzed in this decision.

<sup>2</sup> Handwritten notations on the property record cards that were provided appear to indicate some type of adjustment to the improvement assessment was made when the comparable did not have a fireplace. The Property Tax Appeal Board has not analyzed adjusted comparables as those are presumably 'self-affirming' calculations.

The Board finds the best evidence of assessment equity to be appellants' comparables #1 and #3 along with the board of review comparables. These nine comparables had varying degrees of similarity to the subject in location, age, size and/or features. These comparables have improvement assessments that ranged from \$51,300 to \$57,185 or from \$20.72 to \$23.10 per square foot of living area. The subject's improvement assessment of \$54,504 or \$22.01 per square foot of living area falls within the range established by the best comparables in this record. After considering adjustments and the differences in both parties' suggested comparables when compared to the subject property, the Board finds the subject's improvement assessment is supported by the most comparable properties contained in the 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. 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.

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Chairman



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Member



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Member



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Member



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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: May 21, 2019



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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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