



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

APPELLANT: David Guzman
DOCKET NO.: 16-01489.001-R-1
PARCEL NO.: 03-14-105-032

The parties of record before the Property Tax Appeal Board are David Guzman, the appellant, 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.: \$53,861
TOTAL: \$60,827

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 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 construction with 2,464 square feet of living area. The dwelling was constructed in 2006. Features of the home include a full unfinished basement, central air conditioning and an attached two-car garage. The property has a 9,583 square foot site and is located in Minooka, Aux Sable Township, Grundy County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on three comparable sales of properties that each occurred in 2005 like the sale of the subject. The three comparables are located in close proximity to the subject. As part of the Section V grid analysis of the Residential Appeal petition, the appellant also reported that assessments of the subject and each of the comparables.

Despite having marked this appeal as based upon comparable sales, since none of the sales are recent when compared to the assessment date at issue of January 1, 2016, the Property Tax

Appeal Board will analyze the assessment data that the appellant provided. The three comparables consist of two-story frame dwellings that were built in 2005 or 2006. The comparables each contain 2,204 square feet of living area. Each comparable has an unfinished basement, central air conditioning and a two-car garage. The comparables have improvement assessments ranging from \$49,891 to \$50,668 or from \$22.64 to \$22.99 per square foot of living area.

Based on this evidence, the appellant requested a reduced improvement assessment of \$50,387 or \$20.45 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 \$60,827. The subject property has an improvement assessment of \$53,861 or \$21.86 per square foot of living area.

In response to the appellant's appeal, the board of review noted that the sales occurred more than ten years ago. Analyzing the appellant's evidence concerning assessment equity, the board of review contends that it "did not need" to submit any comparables. "The Board [of Review] agreed that all comparable properties were good comparables for the subject and found no need to make any adjustments."

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

Conclusion of Law

The appellant originally contended the market value of the subject property was 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. Any of this market value data must be "recent" in order to establish that the subject property is overvalued based upon its assessment. 86 Ill.Admin.Code §1910.65(c). The Board finds the appellant failed to meet this burden of proof as to overvaluation by providing sales that each occurred in 2005 or more than ten years prior to the assessment date at issue of January 1, 2016.

Alternatively, 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 appellant did not meet this burden of proof and a reduction in the subject's assessment is not warranted of ground of lack of assessment uniformity.

The appellant provided three comparable properties that are located in close proximity to the subject and each of the homes is similar in age to the subject dwelling. Each of the comparable dwellings, however, is smaller than the subject dwelling. The comparables have improvement

assessments ranging from \$49,891 to \$50,668 or from \$22.64 to \$22.99 per square foot of living area. The subject's improvement assessment of \$53,861 or \$21.86 per square foot of living area falls above the range of the comparables in terms of total improvement assessment and is below the range established by the best comparables in this record on a per-square-foot basis which is logical given that the subject is larger than each of the comparables. After considering adjustments and the differences in the appellant's suggested comparables when compared to the subject property, the Board finds the subject's improvement assessment is supported by the comparable properties contained in the record. Based on this record the Board finds the appellant 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 appellant 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 appellant has 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.

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: May 21, 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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