



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

APPELLANT: Christopher Johnson  
DOCKET NO.: 16-01604.001-R-1  
PARCEL NO.: 03-13-279-016

The parties of record before the Property Tax Appeal Board are Christopher Johnson, 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 **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:** \$10,267  
**IMPR.:** \$80,428  
**TOTAL:** \$90,695

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 single-family dwelling of brick and vinyl exterior construction with 2,665 square feet of living area. The dwelling was constructed in 2014. Features of the home include a partial unfinished basement, central air conditioning and an attached 965 square foot garage. The property is located in Minooka, Aux Sable Township, Grundy County.

The appellant contends assessment inequity as the basis of the appeal. In support of this argument the appellant submitted information on three equity comparables located a block from the subject property. The comparables consist of two-story brick and vinyl exterior constructed dwellings that were similar in age to the subject property.<sup>1</sup> The comparables range in size from 2,663 to 2,962 square feet of living area and feature unfinished basements, central air conditioning and a garage ranging in size from 598 to 882 square feet of building area. One of

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<sup>1</sup> Property record cards supplied by the board of review depict each comparable home was built in 2015.

the comparables also has a fireplace. The comparables have total assessments ranging from \$72,164 to \$92,903 and improvement assessments ranging from \$61,897 to \$82,636 or from \$23.24 to \$27.90 per square foot of living area. The evidence further revealed that the subject property was purchased in April 2015 for \$324,523 and the appellant's three comparable properties were purchased between July and September 2015 for prices ranging from \$330,490 to \$332,839.

Based on this evidence, the appellant requested a reduced total assessment of \$80,250 and a reduced improvement assessment of \$69,983 or \$26.26 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 \$94,519. The subject property has an improvement assessment of \$84,252 or \$31.61 per square foot of living area.

In response to the appeal, a letter from Thomas L. Hougas, Clerk for the Board of Review was submitted. Hougas contended that the subject is located in a large subdivision with many similar homes in size and style. Besides the three comparables submitted by the appellant, the board of review presented two comparables which it contends are representative of the 25 homes of the same model in the subdivision. Although the board of review agrees that the five comparables in the record are suitable comparisons to the subject dwelling with few adjustments, the Grundy County Board of Review contends that "much greater weight was given to the two comparables" presented by the board of review.

In support of its contention of the correct assessment the board of review submitted information on two equity comparables for which property record cards were submitted and which were set forth in a grid providing only the dwelling size, "adjusted assessment" of \$97,592 and \$92,799, respectively, and "price per square foot" of \$35.05 and \$33.87 per square foot of living area, respectively. The board of review further noted that the subject's assessed value is 87.4% of the recent purchase price.

From the underlying property record cards for the two board of review comparables, the properties are described as two-story brick and vinyl exterior constructed dwellings that were each built in 2014. The comparables contain 2,784 and 2,740 square feet of living area, respectively, and feature unfinished basements, central air conditioning, a fireplace and a garage of 1,023 and 900 square feet of building area, respectively. These two comparables have improvement assessments of \$96,293 and \$91,500 or \$34.59 and \$33.39 per square foot of living area, respectively.

Based on this evidence, the board of review requested confirmation of the subject's assessment.

In an extensive written rebuttal which the appellant submitted twice, the appellant noted that the subject has a "higher weighted average" than the comparables presented and the board of review has failed to explain the rationale.<sup>2</sup> The appellant further noted that a "frame garage" on the subject's property record card is actually a wood floor shed and has not been "adjusted" correctly

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<sup>2</sup> The Property Tax Appeal Board has likewise calculated the assessment to recent sales price ratios and finds a wide variance in the five comparable properties which each recently sold ranging from 65.5% to 102.8%.

against the comparable properties as depicted in handwritten notes on the property record cards submitted by the board of review. After making changes to the adjusted assessments, the appellant reported the five comparables have 'adjusted assessments' ranging from \$22.66 to \$34.03 per square foot of living area or and average of \$29.28 per square foot of living area.

### **Conclusion of Law**

The taxpayer contends 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 evidence must demonstrate a consistent pattern of assessment inequities within the assessment jurisdiction. After an analysis of the assessment data, the Board a reduction in the subject's assessment is warranted.

Each of the five comparables presented by the parties is located in the same subdivision as the subject property and photographs contained on the property record cards depict homes physically similar to the subject dwelling. The comparables are improved with two-story dwellings that range in size from 2,663 to 2,962 square feet of living area. Each comparable has an unfinished basement, central air conditioning and an attached garage ranging in size from 598 to 1,023 square feet of building area. The dwellings were constructed in 2014 or 2015. The assessor reported that these properties had total assessments ranging from \$72,164 to \$106,560 and improvement assessments ranging from \$61,897 to \$96,293 or from \$23.24 to \$34.59 per square foot of living area.

The appellant's submission and the property record cards submitted by the board of review disclosed that the subject and the five comparable properties were purchased between January and September 2015. The subject was purchased for \$324,523 and the comparables were purchased for prices ranging from \$296,919 to \$346,503.

The Board finds both parties submitted descriptions and assessment information on five comparables that were similar to the subject in location, style, age, construction and features. The Board finds these comparables had total assessments ranging from \$72,164 to \$106,560. Only two of the five comparables had total assessments greater than the subject's total assessment which were the comparables submitted by the board of review. Also of significance was the fact that the subject and all five comparables presented by the parties sold in the same proximate time period for prices of \$296,919 to \$346,503. The subject was purchased in April 2015 for \$324,523. Even though the subject sold for a lower price than four of the five comparables, it had a higher total assessment than three of the five comparable properties. The subject has an improvement assessment of \$84,252 or \$31.61 per square foot of living area, greater than three of the five similar properties.

The Board also finds as reported by the board of review that the subject's total assessment reflects a market value of approximately \$283,585 although the subject sold approximately eight months prior to the assessment date for a price of \$324,523 which places the subject's assessment

at 87.4% of its purchase price. In contrast, four of the five comparable properties are also undervalued based on their recent purchase prices at rates ranging from 65.5% to 92.3%. In contrast, only board of review comparable #2 has an estimated market value based on its assessment that is 102.8% of its February 2015 purchase price. While the subject's assessment is less than the recent purchase price, the Board finds that there is no consistency in the assessments of properties located in the same area which are similar dwellings with similar features.

In conclusion, after considering the subject's purchase price and both parties' comparables, the Board finds the subject's improvement assessment is not equitable and a reduction in the subject's assessment 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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