



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

APPELLANT: Seth Freeman  
DOCKET NO.: 16-01732.001-R-1  
PARCEL NO.: 03-04-352-023

The parties of record before the Property Tax Appeal Board are Seth Freeman, the appellant, by attorney Christopher M. Caira, of Klafter & Burke, 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 **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:** \$19,154  
**IMPR.:** \$118,334  
**TOTAL:** \$137,488

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 and brick construction with 4,272 square feet of living area. The dwelling was constructed in 2015. Features of the home include a full basement with finished area, central air conditioning, a fireplace and a three-car garage of 870 square feet of building area. The property has a .71-acre site and is located in Minooka, Aux Sable Township, Grundy County.

In Section 2d of the Residential Appeal petition, counsel for the appellant marked "comparable sales" or overvaluation as the basis of this appeal. None of the data provided in the appeal concerned sales of comparable properties. In the brief prepared by counsel, the "2014" subject land purchase \$47,500 was mentioned. In support of the vacant land purchase price, the appellant provided a copy of the Settlement Statement noting a purchase date of August 13, 2014 which depicted that no commissions were paid in relation to the sale. Based on the subject's land

purchase price, the appellant requested a reduced land assessment of \$15,833 which would reflect 1/3 of the vacant land purchase price.

Despite not having marked lack of assessment equity as a basis of appeal in Section 2d of the Residential Appeal petition, the Section V grid analysis of the appeal consists solely of equity data. The appellant submitted information on four equity comparables located within three blocks of the subject property. The comparable parcels range in size from .59 to .77 of an acre of land area. The comparables have land assessments of \$22,070 or \$31,938. The subject has a land assessment of \$19,154.

The comparable parcels have each been improved with two-story dwellings that were 9 to 12 years old. The comparables range in size from 3,644 to 6,051 square feet of living area. Each comparable has an unfinished basement, central air conditioning and a garage ranging in size from 572 to 1,127 square feet of building area. Three of the comparable dwellings also each have one or two fireplaces. The comparables have improvement assessments ranging from \$73,745 to \$138,357 or from \$16.67 to \$23.27 per square foot of living area.

Based on this evidence and argument, the appellant requested a reduced land assessment and a reduced improvement assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$137,488. The subject property has an improvement assessment of \$118,334 or \$27.69 per square foot of living area.

In response to the appeal, the board of review reported that the subject dwelling is "located in a remote residential subdivision that is at least 2.5 miles from the next nearest residential development." The board of review further contended that more homes in the neighborhood were built between 2000 and 2007. "As a more luxurious neighborhood, there are no identical homes in this subdivision and adequate comparables are difficult without many adjustments." The board of review criticized appellant's comparable #4 as being too large and appellant's comparable #2 as being too small in comparison to the subject's dwelling size.

As to the land assessment challenge, the board of review reported a reduction was made at the local level. The board of review further noted that all land was revalued in the entire subdivision. Also, after considering all other land appeals in the subdivision, the board of review reduced the subject's land assessment from \$31,983 to \$19,154. The board of review provided no other evidence of land assessment uniformity as part of its submission. Besides a grid with living area square footage and improvement assessment data, the board of review did provide copies of property record cards for each of the three comparables it presented. The property record cards depict parcels that range in size from .51 to .85 of an acre. These parcels have land assessments of \$31,938, \$19,154 and \$31,938, respectively.

In support of its contention of the correct assessment, the board of review submitted a limited grid analysis with parcel number and dwelling size information on three equity comparables along with "adjusted assessments" which ranged from \$134,178 to \$144,216 or from \$30.03 to

\$32.15 per square foot of living area.<sup>1</sup> Based upon data drawn from the underlying property record cards, the comparables consist of two-story dwellings of brick or frame and masonry construction that were built in 2002 or 2003. The dwellings range in size from 4,468 to 4,552 square feet of living area and have unfinished basements, central air conditioning, one or two fireplaces along with garages ranging in size from 621 to 1,233 square feet of building area. Board of review comparables #1 and #3 each also have inground pools. As set forth on the property record cards, the comparables have unadjusted improvement assessments ranging from \$122,848 to \$136,508 or from \$27.50 to \$30.43 per square foot of living area.

Based on the foregoing evidence and argument, the board of review requested confirmation of the subject's land and improvement assessments.

### **Conclusion of Law**

As to the subject's land assessment, the appellant contends the market value of the subject lot 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 did not meet this burden of proof and a reduction in the subject's land assessment is not warranted.

The appellant submitted limited evidence of the August 2014 purchase price of the subject vacant lot for \$47,500. The appellant did not complete Section IV – Recent Sale Data of the Residential Appeal petition to report how the lot was marketed, if it was marketed, whether the parties to the transaction were related and/or how long the lot had been available for sale.

The Illinois Supreme Court defined fair cash value as what the property would bring at a voluntary sale where the owner is ready, willing, and able to sell but not compelled to do so, and the buyer is ready, willing and able to buy but not forced to do so. Springfield Marine Bank v. Property Tax Appeal Board, 44 Ill.2d. 428 (1970). In addition, Section 1-50 of the Property Tax Code defines fair cash value as:

The amount for which a property can be sold in the due course of business and trade, not under duress, between a willing buyer and a willing seller. (35 ILCS 200/1-50)

The Property Tax Appeal Board finds the subject's lot sale as presented does not meet at least one of the fundamental requirements to be considered an arm's-length transaction reflective of fair cash value. The Board finds there is a lack of any evidence that the subject property was advertised or exposed for sale on the open market. Therefore, the subject's sale price for the lot has been given reduced weight and is not solely considered indicative of fair market value.

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<sup>1</sup> While the mathematics of the "adjusted" assessments appear to be reflected in handwritten notations on each of the attached property record cards, the Property Tax Appeal Board will not analyze data that could be self-serving and self-justifying.

Alternatively, the parties presented a total of seven properties to support their respective positions before the Property Tax Appeal Board. The parcels vary in size from .51 to .85 of an acre of land area and have land assessments ranging from \$19,154 to \$31,938. The subject's land assessment of \$19,154 is at the low end of the range of comparable parcels presented in this record. Based on this evidence, no reduction in the subject's land assessment is warranted.

As to the subject's improvement assessment, 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 Board finds the appellant did not meet this burden of proof and a reduction in the subject's improvement assessment is not warranted.

The parties submitted a total of seven comparable properties to support their respective positions before the Property Tax Appeal Board. The Board has given reduced weight to appellant's comparables #2 and #4 due to differences in dwelling size when compared to the subject dwelling.

The Board finds the best evidence of assessment equity to be appellant's comparables #1 and #3 along with the board of review comparables. The dwellings are similar to the subject in location, design, exterior construction, size and several features. These comparables had improvement assessments that ranged from \$79,294 to \$136,508 or from \$16.67 to \$30.43 per square foot of living area. The subject's improvement assessment of \$118,334 or \$27.69 per square foot of living area falls within the range established by the best comparables in this record. Given the subject's newer age and after considering adjustments to the comparables when compared to the subject, 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.

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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