



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

APPELLANT: Michael & Erica Schramm
DOCKET NO.: 16-01771.001-R-1
PARCEL NO.: 03-11-129-003

The parties of record before the Property Tax Appeal Board are Michael & Erica Schramm, 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: \$16,682
IMPR.: \$75,126
TOTAL: \$91,808

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 and brick construction with 3,044 square feet of living area.¹ The dwelling was constructed in 2005. Features of the home include a full basement with finished area, central air conditioning, a fireplace and a two-car garage of 421 square feet of building area. The property has a .24 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 four equity comparables located

¹ The appellants reported a dwelling size of 2,650 square feet of living area, but provided no evidence to support the calculation. The board of review submitted a copy of the subject's property record card that depicts a ground area of 1,572 square feet and a total building area of 3,044 square feet. The Board finds that the board of review provided the best evidence of the subject's dwelling size.

within .25 of a mile of the subject property. The comparables consist of two-story frame dwellings that were built between 2002 and 2004. The homes range in size from 2,582 to 3,258 square feet of living area and feature basements, one of which is finished, central air conditioning, a fireplace and a garage ranging in size from 595 to 1,046 square feet of building area. The comparables have improvement assessments ranging from \$57,925 to \$72,918 or from \$20.85 to \$25.63 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 \$91,808. The subject property has an improvement assessment of \$75,126 or \$24.68 per square foot of living area.

In response to the appellants' appeal, the board of review submitted a memorandum with an embedded spreadsheet and attached property record cards for the subject and both parties' comparable properties. The board of review did not specifically address the erroneous dwelling sizes of the appellants' comparable properties in its submission although it did report slightly different dwelling sizes for appellants' comparables #1 and #3 along with "adjusted assessment" data as handwritten on property record cards by adding and subtracting for various differences in amenities when compared to the subject. The board of review also noted that the subject's total assessment reflects a market value that is less than the subject's recent purchase price in April 2015 of \$277,500.

In support of its contention of the correct assessment the board of review submitted a memorandum containing limited information on two equity comparables. The comparables consist of two-story frame and masonry dwellings that were built in 2004 and 2005. The homes contain 2,918 and 3,009 square feet of living area, respectively, and feature unfinished basements, central air conditioning and a garage of either 572 or 675 square feet of building area. One of the comparables also has a fireplace. The comparables have improvement assessments ranging of \$67,120 and \$79,432 or of \$22.31 and \$27.22 per square foot of living area.

Based on the foregoing evidence and argument, 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 six comparable properties to support their respective positions before the Property Tax Appeal Board. The Board has given reduced weight to appellants' comparable #1 as this dwelling at 2,477 square feet is smaller than the subject dwelling of 3,044 square feet.

The Board finds the best evidence of assessment equity to be appellants' comparables #2, #3 and #4 along with the board of review comparables. These comparables were similar in location, age, design, foundation and/or several features. These comparables also more closely bracket the subject's dwelling size even though none of these comparables have finished basement areas like the subject. The comparables have improvement assessments that range from \$67,120 to \$79,432 or from \$20.85 to \$27.22 per square foot of living area. The subject's improvement assessment of \$75,126 or \$24.68 per square foot of living area falls within the range established by the best comparables in this record both in terms of overall assessment and on a per-square-foot basis. 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.

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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COUNTY

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