



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

APPELLANT: Monica Sutton and Terri Edman
DOCKET NO.: 17-00945.001-R-1
PARCEL NO.: 12-09-234-004

The parties of record before the Property Tax Appeal Board are Monica Sutton and Terri Edman, 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: \$ 8,689
IMPR.: \$34,311
TOTAL: \$43,000

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 2017 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 one-story dwelling of frame exterior construction with 1,332 square feet of living area. The dwelling was constructed in 1973. Features of the home include a crawl-space foundation, central air conditioning and an attached one-car garage of 528 square feet of building area. The property has a .34-acre site and is located in Gardner, Garfield Township, Grundy County.

The appellants' appeal is based on overvaluation. In support of this argument, the appellants submitted evidence disclosing the subject property was purchased on April 7, 2017 for a price of \$129,000. The appellants completed Section IV – Recent Sale Data of the Residential Appeal petition and reported the property was purchased from the owner using a Realtor who advertised the property in the Multiple Listing Service for 4 months. The parties to the transaction were not related and the property "sold in settlement of a contract for deed." In further support, the

appellants submitted a copy of the Settlement Statement reiterating the purchase price and the date of closing.

The appellants also included a brief with the appeal contending that they were issued a \$4,000 credit at closing for prepaid expenses, closing costs and repairs. Therefore, the appellants contend the effect was to reduce the purchase price from \$129,000 to \$125,000. Next, the appellants contend that a significant amount of personal property was included in the sale "as evidenced in the attached Bill of Sale." Among the items of personal property, the appellants cite to the carpeting, landscaping/hardscaping, built-in/attached shelving, light fixtures, a microwave, outdoor playset, outdoor shed, oven/range/stove, refrigerator, smoke/carbon monoxide detectors, woodburning stove and blinds. "We have estimated these have a value of approximately \$5,000."

Based on the foregoing evidence and argument, the appellants requested a total assessment of \$40,000 which would reflect a market value of approximately \$120,012 at the statutory level of assessment of 33.33%.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$43,000. The subject's assessment reflects a market value of \$128,205 or \$96.25 per square foot of living area, land included, when using the 2017 three year average median level of assessment for Grundy County of 33.54% as determined by the Illinois Department of Revenue.

In response to the appellants' argument about a personal property deduction from the sale price, the board of review provided a copy of the PTAX-203 Illinois Real Estate Transfer Declaration related to the transaction which fails to identify the transfer of any personal property at Line 12a of the form. Furthermore, in a letter prepared by the Clerk of the Board of Review, the "credit at closing" and "personal property" items were viewed as typical in real estate agreements and in the absence of specific evidence supporting the appellants' claims, the board of review requested confirmation of the subject's assessment.

Conclusion of Law

The appellants contend the market value of the subject property 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 appellants has an assessment that is less than the recent purchase price of \$129,000 and therefore, the appellants did not meet this burden of proof such that a further reduction in the subject's assessment is not warranted.

On this record, the Property Tax Appeal Board finds the best and only evidence of market value to be the purchase of the subject property in April, 2017 for a price of \$129,000. The appellants provided evidence demonstrating the sale had the elements of an arm's length transaction. The appellants completed Section IV - Recent Sale Data of the appeal disclosing the parties to the transaction were not related, the property was sold using a Realtor, the property had been

advertised on the open market with the Multiple Listing Service and it had been on the market for four months. In further support of the transaction the appellants submitted a copy of the Settlement Statement and the board of review submitted a copy of the PTAX-203 Illinois Real Estate Transfer Declaration both of which depict actual consideration of \$129,000. The Board finds no support in the record for a deduction for personal property and/or the credit purportedly issued at closing.

Finally, the Property Tax Appeal Board finds the purchase price of \$129,000 is higher than the market value reflected by the assessment of \$128,205 when applying the three-year median level of assessment for 2017 in Grundy County of 33.54%. Therefore, based on this record the Board finds the subject's assessment is reflective of market value 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.



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: April 21, 2020



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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