



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

APPELLANT: John Bieker
DOCKET NO.: 17-02950.001-R-1
PARCEL NO.: 03-13-278-014

The parties of record before the Property Tax Appeal Board are John Bieker, 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: \$11,577
IMPR.: \$99,789
TOTAL: \$111,366

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 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 part two-story and part one-story dwelling of frame and masonry exterior with 2,949 square feet of living area. The dwelling was constructed in 2007. Features of the home include a partial basement with 900 square feet of finished area, central air conditioning, a fireplace and a three-car garage containing 680 square feet of building area. The property has a 15,682 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 four comparable sales which were reported to be located in the same subdivision as the subject property. The comparables consist of two-story dwellings of frame and masonry exterior which were built in either 2012 or 2015. The homes range in size from 2,921 to 3,302 square feet of living area with unfinished basements, central air conditioning, a fireplace and a two-car or a three-car garage. The comparables sold between

August 2015 and November 2016 for prices ranging from \$262,500 to \$347,860 or from \$86.98 to \$112.40 per square foot of living area, including land.

Based on this evidence, the appellant requested a reduced total assessment of \$102,996 which would reflect a market value of \$309,019 or \$104.79 per square foot of living area including land, 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 \$111,366. The subject's assessment reflects a market value of \$332,039 or \$112.59 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 appeal, the board of review supplied a two-page detailed memorandum prepared by Thomas L. Hougas, Clerk of the Grundy County Board of Review. As part of the memorandum, Hougas noted that the basis of the appeal before the Property Tax Appeal Board differs from that presented before the board of review. As part of the memorandum, he further indicated that the appellant's properties "are reasonably comparable to the subject."

The board of review submitted a spreadsheet which reiterated the appellant's four comparables and detailed five comparable sales in support of the board of review's contention of the correct assessment. As set forth by the board of review, appellant's comparables #2 and #3 do not have a fireplace amenity as reported by the appellant.¹ The board of review also provided garage sizes for each of the appellant's comparables depicting the garages range in size from 420 to 836 square feet of building area.

The details provided in the spreadsheet indicate that both parties presented both two-story and part two-story and part one-story dwellings that were all within .28 of a mile of the subject property. Each home presented by the parties was described as being of "B" building quality and in average condition. The board of review also adjusted the reported sales prices to remove the purported land value from the sale price. Hougas in the memorandum described this adjustment "to true them up as valid comparisons on a per sf basis." In the spreadsheet, however, the board of review did not present the parcel sizes of the subject and comparable properties in order to allow the Property Tax Appeal Board to conduct a meaningful analysis of whether the lot sizes were a relevant consideration in the respective sales data.²

The five board of review comparables consist of two-story or part two-story and part one-story dwellings of frame and masonry exterior which were built between 2006 and 2014. The homes range in size from 2,919 to 3,194 square feet of living area with unfinished basements, central air conditioning, a fireplace and a garage ranging in size from 504 to 758 square feet of building area. Comparable #3 also has a 480 square foot in-ground swimming pool. The comparables

¹ The underlying data printouts of the appellant's comparables from the Grundy County Supervisor of Assessments on-line records also depict these two homes as not having fireplaces.

² The spreadsheet further depicts the subject property having a land assessment of \$11,577 and the comparables presented by both parties having land assessments of either \$10,937 or \$11,577 which depicts minimal value differences between the subject and the nine comparable properties presented by the parties.

sold between July 2014 and May 2017 for prices ranging from \$318,000 to \$362,000 or from \$101.75 to \$119.12 per square foot of living area, including land.

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

Conclusion of Law

As to the board of review addressing a change in the basis of this appeal from the appeal made before the board of review, the law is clear that proceedings before the Property Tax Appeal Board are considered de novo (35 ILCS 200/16-180) or without reference to the actions taken before the board of review. Additionally, by administrative procedure, proceedings before the Property Tax Appeal Board are de novo "meaning the Board will only consider the evidence, exhibits and briefs submitted to it, and will not give any weight or consideration to any prior actions by a local board of review" (86 Ill.Admin.Code §1910.50(a)).

The appellant contends 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 appellant did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The parties submitted a total of nine comparable sales to support their respective positions before the Property Tax Appeal Board. The Board has given reduced weight to board of review comparables #2 and #3 as these properties sold in 2014, dates more remote in time to the valuation date at issue of January 1, 2017 and thus less likely to be indicative of the subject's estimated market value as of the assessment date. In addition, board of review comparable #3 has an in-ground pool which is not a feature of the subject property.

The Board finds the best evidence of market value to be the appellant's comparable sales along with board of review comparable sales #1, #4 and #5. The comparables are similar to the subject in location, age, design, exterior construction, size and most amenities although the subject is superior by having 900 square feet of finished basement area which is not a feature of any of the comparables. These most similar comparables sold between August 2015 and May 2017 for prices ranging from \$262,500 to \$362,000 or from \$86.98 to \$119.12 per square foot of living area, including land. The subject's assessment reflects a market value of \$332,039 or \$112.59 per square foot of living area, including land, which is within the range established by the best comparable sales in this record and appears to be appropriate given the subject's superior partially finished basement feature. In addition, after considering adjustments to the comparables for differences in age and/or dwelling size when compared to the subject, the Board finds 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

State of Illinois
Property Tax Appeal Board
William G. Stratton Building, Room 402
401 South Spring Street
Springfield, IL 62706-4001

APPELLANT

John Bieker
1607 Ann Ct
Minooka, IL 60447

COUNTY

Grundy County Board of Review
Grundy County Courthouse
111 East Washington Street
Morris, IL 60450