



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

APPELLANT: William & Jacqueline Bebar
DOCKET NO.: 17-02951.001-R-1
PARCEL NO.: 03-25-431-001

The parties of record before the Property Tax Appeal Board are William & Jacqueline Bebar, 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 **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: \$18,333
IMPR.: \$ 0
TOTAL: \$18,333

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 19,596 square foot vacant residential lot. The subject property is located in Channahon, Aux Sable Township, Grundy County.

The appellants' appeal is based on overvaluation. In support of this argument the appellants submitted evidence disclosing that the subject property was purchased on July 19, 2017 for a price of \$55,000. The appellants partially completed Section IV – Recent Sale Data of the appeal petition which reported that the subject property was purchased from Timothy F. and Suzanne M. Hoerner, the parties to the transaction were not related and the property was advertised for sale by the owner with a sign. In further support, the appellants submitted a copy of the warranty deed, the PTAX-203 Real Estate Transfer Declaration and the Master Statement associated with the sale of the subject property. The PTAX-203 also indicated that the subject property was advertised for sale. Based on this evidence, the appellants requested a reduction in the subject's assessment to reflect the purchase price.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$29,606. The subject's assessment reflects a market value of \$88,271 or \$4.50 per square foot of land area 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 support of its contention of the correct assessment the board of review submitted a letter from the board of review. The board of review described the subject property as a vacant lot, on a high bluff overlooking a large community park, wooded areas and the Illinois River. The board of review argued that the assessed value of the subject property conforms to the principles of uniformity and supplied a detailed three-page spreadsheet of all the lots in this development that included the PIN#, acreage, notes, property class, sale date, sale amount, 2017 land assessment and 2018 land assessment. Of these lots a majority of them sold between 1996 and 2007, with only two lots selling since 2007, one in August 2014 and the subject sale. Based on this evidence 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 met this burden of proof and a reduction in the subject's assessment is warranted.

The Board finds the best evidence of market value to be the purchase of the subject property in July 2017 for a price of \$55,000. The appellants provided evidence demonstrating the sale had the elements of an arm's length transaction. The appellants partially completed Section IV - Recent Sale Data of the appeal disclosing the parties to the transaction were not related, the property was sold by the owner and the property was advertised for sale. In further support of the transaction the appellants submitted a copy of the PTAX-203 Real Estate Transfer Declaration and the Master Statement. The Board finds the subject's purchase price of \$55,000 is below the subject's market value of \$88,271 as reflected by the assessment. The Board finds the board of review did not adequately present any evidence to challenge the arm's length nature of the transaction or to refute the contention that the purchase price was reflective of market value. Furthermore, the board of review's principles of uniformity argument does not address the appellants' overvaluation argument. Based on this record the Board finds a reduction in the subject's assessment commensurate to the appellants' request is 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: May 26, 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

William & Jacqueline Bebar
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COUNTY

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