



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

APPELLANT: Christopher Johnson
DOCKET NO.: 17-03088.001-R-1
PARCEL NO.: 03-13-279-016

The parties of record before the Property Tax Appeal Board are Christopher Johnson, 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 **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: \$10,937
IMPR.: \$85,680
TOTAL: \$96,617

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 16-180 of the Property Tax Code (35 ILCS 200/16-180) 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 two-story single-family dwelling of brick and vinyl exterior construction with 2,665 square feet of living area. The dwelling was constructed in 2014. Features of the home include a partial unfinished basement, central air conditioning and an attached 965 square foot garage. The property is located in Minooka, Aux Sable Township, Grundy County.

The subject property is an owner occupied residence that was the subject matter of an appeal before the Property Tax Appeal Board the prior year under Docket Number 16-01604.001-R-1. In that appeal, the Property Tax Appeal Board rendered a decision lowering the assessment of the subject property to \$90,695 based on the evidence submitted by the parties.

For this 2017 assessment appeal, the appellant submitted similar data on comparable properties to demonstrate the subject was inequitably assessment.

Based on this evidence, the appellant requests a reduction in the subject's total assessment to \$86,996 and a reduction in the subject's improvement assessment to \$76,059.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total 2017 assessment for the subject property of \$97,691 and proposing a total reduced assessment of \$97,062. The subject's total assessment of \$97,691 reflects a market value of \$291,267 or \$109.29 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.

Also, as part of the "Board of Review Notes on Appeal" the board of review reported that 2015 was the first year of the general assessment cycle and that an equalization factor of 1.0653 was applied to properties in the subject's Aux Sable township for tax year 2017. (86 Ill.Admin.Code §1910.90(i) and 35 ILCS 200/9-215).

In support of its contention of the correct assessment the board of review submitted data in a spreadsheet of both the appellant's four comparables and three comparables presented by the board of review. The grid presents 2017 assessment data and a detailed series of percentage adjustments to the comparables to arrive at adjusted assessments for all seven comparables. The board of review further opined that the subject's improvement assessment should be slightly reduced to \$86,125 and proposed the same as part of its filing. The appellant rejected this proposed assessment reduction with his rebuttal filing.

Based on this evidence and argument, the board of review requested a reduction in the subject's total assessment to \$97,062.

In written rebuttal, the appellant contended that varying models of similar two-story dwellings in the subject's subdivision depict that the subject is inequitably assessed. After examining the adjustments made by the assessing officials in its submission, the appellant requested that the subject's total assessment be reduced to \$88,886.

Conclusion of Law

The subject property was the subject matter of an appeal before the Property Tax Appeal Board the prior year under Docket Number 16-01604.001-R-1. In that appeal, the Property Tax Appeal Board rendered a decision lowering the assessment of the subject property to \$90,695 based on the evidence submitted by the parties.

Section 16-185 of the Property Tax Code (35 ILCS 200/16-185) provides in part:

If the Property Tax Appeal Board renders a decision lowering the assessment of a particular parcel on which a residence occupied by the owner is situated, such reduced assessment, subject to equalization, shall remain in effect for the remainder of the general assessment period as provided in Sections 9-215 through 9-225, unless that parcel is subsequently sold in an arm's length transaction establishing a fair cash value for the parcel that is different from the fair cash

value on which the Board's assessment is based, or unless the decision of the Property Tax Appeal Board is reversed or modified upon review.

The Board further finds that the prior year's decision should be carried forward to the subsequent year subject only to any equalization factor applied to that year's assessments. This finding is pursuant to section 16-185 of the Property Tax Code (35 ILCS 200/16-185) and the fact that 2016 and 2017 are within the same general assessment period in Grundy County. The record contains no evidence indicating that the assessment year in question is in a different general assessment period. For these reasons the Property Tax Appeal Board finds that a reduction in the subject's assessment is warranted to reflect the Board's prior year's finding plus the application of the equalization factor of 1.0653.

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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APPELLANT

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COUNTY

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