



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

APPELLANT: Carol Ferguson
DOCKET NO.: 18-00083.001-R-1
PARCEL NO.: 03-23-277-011

The parties of record before the Property Tax Appeal Board are Carol Ferguson, 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: \$15,227
IMPR.: \$79,715
TOTAL: \$94,942

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 2018 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 vinyl and brick exterior construction with 2,203 square feet of living area. The dwelling was constructed in 2016. Features of the home include a full unfinished basement, central air conditioning, and a garage containing 484 square feet of building area. The property has a 13,068-square foot site and is located in Channahon, Aux Sable Township, Grundy County.

The appellant contends both overvaluation and lack of assessment equity with regard to the improvement as the bases of the appeal. In support of both arguments, the appellant submitted a grid analysis containing information on four comparable properties located within .3 of a mile of the subject. The comparable parcels range in size from 12,632 to 24,829 square feet of land area and are improved with two-story dwellings of vinyl and brick exterior construction ranging in size from 2,226 to 2,580 square feet of living area. The homes were each one or two years old and each featured an unfinished basement, central air conditioning, and a garage ranging in size

from 400 to 440 square feet of building area. The comparables sold from August 2016 to August 2017 for prices ranging from \$243,540 to \$272,105 or from \$105.47 to \$110.59 per square foot of living area, including land. The properties have improvement assessments ranging from \$67,487 to \$75,060 or from \$29.09 to \$30.95 per square foot of living area. The appellant also submitted property information sheets extracted from the Grundy County Assessor's website for the subject and each of the comparables. Based on this evidence, the appellant requested that the total assessment be reduced to \$86,161, which would reflect an estimated market value of \$258,509 or \$117.34 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 \$94,942. The subject's assessment reflects a market value of \$283,748 or \$128.80 per square foot of living area, land included, when using the 2018 three-year average median level of assessment for Grundy County of 33.46% as determined by the Illinois Department of Revenue. The subject property has an improvement assessment of \$79,715 or \$36.18 per square foot of living area.

In response to the appellant's evidence, the board of review argued that the same evidence submitted before PTAB here was also presented by the parties at the hearing before the Board of Review wherein the Board of Review determined that evidence supported a reduction in the subject's improvement assessment to its current amount.

In support of its contention of the correct assessment, the board of review submitted information on four comparable properties located within .27 of a mile from the subject property. The properties are improved with two-story dwellings of vinyl and brick exterior construction that range in size from 2,092 to 2,360 square feet of living area. The dwellings were constructed in either 2016 or 2017. The comparables each feature an unfinished basement, central air conditioning, and a garage ranging in size from 420 to 546 square feet of building area. One comparable has a fireplace. The comparables sold from January to November 2017 for prices ranging from \$259,115 to \$290,000 or from \$106.31 to \$132.73 per square foot of living area, including land. The comparables have improvement assessments ranging from \$76,630 to \$87,498 or from \$33.91 to \$39.27 per square foot of living area. The board of review argued that the sales data does not meet the Illinois Department of Revenue standards for inclusion in Sales Ratio studies and further that it is "inadequate" as all sales were newly constructed homes sold by the builder. Based on this evidence, the board of review requested that the subject's assessment be confirmed.

Conclusion of Law

The appellant contends in part that 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 eight comparable sales to support their respective positions before the Property Tax Appeal Board. These properties were similar to the subject property in location, design, age, construction, dwelling size and most features. However, appellant's comparables #1 and #3 sold in 2016 which is less proximate in time to the subject's January 1, 2018 assessment date at issue and, thus, less likely to be reflective of the subject's market value as of that date. Consequently, the Board gave reduced weight to these two comparables. The remaining comparables sold from January to November 2017 for prices ranging from \$244,490 to \$290,000 or from \$106.31 to \$132.73 per square foot of living area, including land. The subject's assessment reflects a market value of \$283,748 or \$128.80 per square foot of living area, land included, which falls within the range established by the best comparable sales in this record. After considering adjustments to the comparables for differences in some features, the Board finds that the subject's market value as reflected by its assessment is supported and no reduction in the subject's assessment is warranted.

Alternatively, the taxpayer contends assessment inequity as a 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 appellant did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The Board finds that each of the parties' comparables was similar to the subject in location, design, age, construction, dwelling size and most features. The comparables had improvement assessments ranging from \$67,487 to \$87,498 or from \$29.09 to \$39.27 per square foot of living area. The subject's improvement assessment of \$79,715 or \$36.18 per square foot of living area falls within the range established by the equity comparables in this record. For the foregoing reasons, the Board finds that the appellant did not prove by clear and convincing evidence that the subject's improvement is inequitably assessed and, therefore, no reduction in the subject's improvement assessment is warranted.

The constitutional provision for uniformity of taxation and valuation does not require mathematical equality. 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.

In conclusion on this record, the Property Tax Appeal Board finds that the subject's assessment as established by the board of review is correct on both market value and uniformity grounds such that 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: October 20, 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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APPELLANT

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COUNTY

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