



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

APPELLANT: Grant Simotes  
DOCKET NO.: 18-00209.001-R-1  
PARCEL NO.: 03-01-233-005

The parties of record before the Property Tax Appeal Board are Grant Simotes, 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:** \$13,612  
**IMPR.:** \$79,888  
**TOTAL:** \$93,500

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 brick and vinyl siding exterior construction that has 2,534 square feet of living area. The dwelling was built in 1998. The home features a full basement that is partially finished, central air conditioning, two fireplaces and a 506 square foot two-car garage. The subject property has a .28-acre or 12,196 square foot site. The subject property is located in Aux Sable Township, Grundy County.

The appellant submitted evidence before the Property Tax Appeal Board claiming overvaluation as the basis of the appeal. In support of this argument, the appellant submitted three comparable sales located within .2 of a mile from the subject. The comparables consist of a one-story, a one and one-half story, and a two-story dwelling of frame or brick and frame construction that were built from 1983 to 2016. Two comparables have partial unfinished basements and one comparable has a partial basement that is partially finished. Each comparable has central air conditioning; two comparables have a fireplace; and each comparable has a two-car garage. The

dwelling range in size from 2,192 to 2,400 square feet of living area and are situated on sites that range in size from 11,230 to 12,000 square feet of land area. The comparables sold in July or August 2018 for prices ranging from \$235,500 to \$266,500 or from \$101.42 to \$114.18 per square foot of living area including land. Based on this evidence, the appellant requested a reduction in the subject's assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the subject's final assessment of \$100,547. The subject's assessment reflects an estimated market value of \$300,499 or \$118.59 per square foot of living area including land when applying the 2018 three-year average median level of assessment for Grundy County of 33.48% as determined by the Illinois Department of Revenue.

In support of the subject's assessment, the board of review submitted eight comparable sales, two of which were also submitted by the appellant. The comparables are located from .10 to 1.69 miles from the subject. They consist of one, one-story dwelling and seven, two-story dwellings of vinyl or brick and vinyl exterior construction that were built from 1983 to 2016. The comparables were reported to have full or partial unfinished basement, central air conditioning and garages that range in size from 484 to 770 square feet of building area. The dwellings range in size from 2,192 to 2,832 square feet of living area and are situated on sites that range in size from .25 to .42 of an acre of land area. The comparables sold from December 2015 to August 2018 for prices ranging from \$228,000 to \$282,000 or from \$91.86 to \$115.69 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**

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 met this burden of proof and a reduction in the subject's assessment is warranted.

The parties submitted nine comparable sales for the Board's consideration. Regardless of their comparability to the subject, both parties comparables sold from December 2015 to August 2018 for prices ranging from \$228,000 to \$282,000 or from \$91.86 to \$115.69 per square foot of living area including land. The subject's assessment reflects an estimated market value of \$300,499 or \$118.59 per square foot of living area including land. The Board finds not one comparable in this record sold in excess of \$300,000. The Board finds the raw sales data in this record demonstrates the subject's assessment is not reflective of market value.

The Board gave less weight to comparables #2 and #3 submitted by the appellant, which are also comparables #7 and #8 submitted by the board of review. Appellant comparable #2 is of a dissimilar one-story design and is older in age when compared to the subject. Appellant comparable #3 is newer in age when compared to the subject. The Board gave less weight to comparables #1, #3, #4, #5 and #6 submitted by the board of review. Board of review comparables #3, #4, #5 and #6 are not in close proximity being located from 1.56 to 1.69 miles

from the subject. In addition, board of review comparables #1, #3 and #6 sold in 2015 or 2016, which are dated and less indicative of market value as of the subject's January 1, 2018 assessment date. The Board finds the two remaining comparable sales are more similar when compared to the subject in location, land area, design, age, dwelling size and features. These two comparables sold in April 2017 and July 2018 for \$243,400 and \$255,000 or \$91.86 and \$101.42 per square foot of living area including land. The subject's assessment reflects an estimated market value of \$300,499 or \$118.59 per square foot of living area including land, which is greater than the most similar comparable sales contained in the record. After considering adjustments to the comparables for differences when compared to the subject, the Board finds the subject's estimated market value as reflected by its assessment is excessive. Therefore, a reduction in the subject's assessment 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: June 8, 2021



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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