



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

APPELLANT: Sidney Eaton
DOCKET NO.: 18-00242.001-R-1
PARCEL NO.: 03-04-301-009

The parties of record before the Property Tax Appeal Board are Sidney Eaton, 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: \$15,351
IMPR.: \$89,288
TOTAL: \$104,639

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 frame and brick exterior construction with 3,102 square feet of living area.¹ The dwelling was constructed in 2007. Features of the home include an unfinished basement, central air conditioning, a fireplace, a garage containing 860 square feet of building area, and a 360-square foot inground swimming pool. The property has a 26,572-square foot site and is located in Minooka, Aux Sable Township, Grundy County.

The appellant contends both overvaluation and lack of assessment equity with regard to the improvement and land as the bases of the appeal. In support of these arguments, the appellant

¹ The parties disagree on the size of the subject property's living area as well as the garage with the appellant claiming that the subject has 2,738 square feet of living area and an 834-square foot garage and the board of review contending that the subject has 3,102 square feet of living area and an 860-square foot garage. The Board finds that the best evidence of the subject's dwelling and garage sizes is the subject's property information sheet which was submitted by both parties.

submitted two grid analyses containing information on four comparable property sales in addition to five comparable land sales. The four comparable property sales were located within 2.96 miles from the subject and within the same neighborhood code as the subject as assigned by the local assessor. The comparable parcels range in size from 9,583 to 25,265 square feet of land area and are improved with a one-story and three, two-story dwellings of brick or frame and brick exterior construction ranging in size from 2,573 to 5,421 square feet of living area. The homes range in age from 13 to 16 years of age. Each home features a basement with two having finished areas. The dwellings each also have central air conditioning, and a garage ranging in size from 441 to 1,222 square feet of building area. Comparable #3 has four fireplaces and comparable #4 has one fireplace. The comparables sold from March to July 2018 for prices ranging from \$200,000 to \$515,000 or from \$69.91 to \$108.05 per square foot of living area, including land. The properties have improvement assessments ranging from \$58,944 to \$216,065 or from \$19.73 to \$39.85 per square foot of living area. The appellant applied adjustments to the comparables for differences from the subject for various features and amenities and arrived at adjusted fair market values for each comparable which were less than that of the subject. The appellant stated that the adjusted numbers come from "... third-party local area average for houses of similar size and material."

With respect to the land assessment, the appellant submitted five land sales located from next door to .1 of a mile from the subject. Three comparable land sales were waterfront properties. The parcels range in size from 23,958 to 59,242 square feet of land area. The parcels sold from September 2015 to January 2018 for prices ranging from \$29,000 to \$50,000 or from \$.49 to \$2.00 per square foot of land area. The lakefront parcels each had land assessments of \$21,491 and the non-lakefront parcels each had land assessments of \$15,351, the same as the subject property, regardless of their land sizes. The appellant argued that assessing land in this manner is "simplistic", "crude", and "unfair". 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 subject's land and improvement assessments be reduced to a total of \$104,639, to reflect an estimated market value of \$313,948 or \$101.21 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 \$115,942. The subject's assessment reflects a market value of \$346,509 or \$111.71 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 \$100,591 or \$32.43 per square foot of living area, and a land assessment of \$15,351.

In support of its contention of the correct assessment, the board of review submitted information on five comparable properties located from .19 of a mile to 2.69 miles from the subject. The comparable parcels are improved with 1-story, 1.5-story, and three 2-story dwellings of wood, vinyl and wood, and brick and wood exterior construction that range in size from 2,062 to 3,942 square feet of living area. The dwellings were built from 1998 to 2016. The comparables each feature a basement with one having finished area; each home also has central air conditioning with comparable #2 having two air conditioning units; four homes each have a fireplace; and each dwelling features an attached garage ranging in size from 616 to 1,096 square feet of

building area with comparable #2 having an additional 340-square foot detached garage. The comparables sold from May 2015 to September 2017 for prices ranging from \$285,000 to \$475,000 or from \$102.22 to \$139.51 per square foot of living area, including land. The comparables have improvement assessments ranging from \$59,698 to \$109,710 or from \$25.93 to \$44.77 per square foot of living area. The board of review argued that the subject's improvement assessment is within the range of the parties' comparables both on assessment equity and market value basis. As to the land assessment, the board of review argued that the parcels are assessed uniformly based on whether they are waterfront properties or not; each waterfront property has a land assessment of \$21,491 and each non-waterfront property has a land assessment of \$15,351, regardless of the slight difference in lot sizes. The only exception to this is a couple of lots which are designated for the benefit of the entire subdivision and six unsold parcels which are still receiving a reduced developer's exemption.

Based on this evidence and argument, the board of review requested that the subject's assessment be confirmed.

In rebuttal, the appellant noted that his comparable #3 features a 2-story indoor waterfall, a gym, indoor swimming pool, and a guest house. The appellant also argued that 4 out of 5 board of review comparables are dated sales, having sold in 2015 or 2016. Finally, the appellant contended that the market value of the subject's land as reflected by its land assessment is higher than the amounts for which some of the lakefront properties sold, exemplifying the lack of uniformity in the assessment of lakefront versus non-lakefront properties.

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

The parties submitted a total of nine comparable sales to support their respective positions before the Property Tax Appeal Board. The Board gave reduced weight to board of review comparables #1, #3, #4, and #5 which sold in 2015 and 2016, dates more remote in time to the valuation date at issue of January 1, 2018 and thus less likely to be indicative of value as of the assessment date than other sales in the record. Additionally, board of review comparables #4 and #5 are 1-story and 1.5-story designs, dissimilar to the subject's 2-story style. The Board gave little weight to board of review comparable #2 based on its larger dwelling size, extra detached garage, larger basement, and additional central air-conditioning unit when compared to the subject. Finally, the Board gave little weight to appellant's comparable #3 which bears little similarity to the subject based on its dissimilar 1-story design, 5,421-square foot living area, and amenities such as an indoor waterfall, gym, indoor swimming pool, and a guest house.

The Board finds the best evidence of market value to be appellant's comparables #1, #2 and #4. These comparables were most similar to the subject in terms of location, design, age, construction, dwelling size and most features. However, appellant's comparables #4 has an 850-

square foot finished basement area, dissimilar to the subject's unfinished basement, which would require downward adjustment in order to make this comparable more equivalent to the subject. These three most similar comparables sold from March to July 2018 for prices ranging from \$200,000 to \$308,500 or from \$69.91 to \$108.05 per square foot of living area, including land. The subject's assessment reflects a market value of \$346,509 or \$111.71 per square foot of living area, land included, which is above 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 appellant has proven by preponderance of the evidence that the subject property is overvalued and a reduction in the subject's assessment commensurate with the appellant's request is warranted.

The appellant also asserted unequal treatment in the subject's land and building assessment as a basis of the appeal. Taxpayers who object to an assessment on the basis of lack of uniformity bear the burden of proving the disparity of assessment valuations by clear and convincing evidence. Kankakee County Board of Review v. Property Tax Appeal Board, 131 Ill.2d 1 (1989). After the analysis of the assessment data and considering the reduction in the assessment commensurate with the appellant's request on the basis of overvaluation, the Board finds that the subject property is equitably assessed and no further reduction in the subject's assessment is warranted. Furthermore, the record reveals that the parcels in the subject's subdivision are uniformly assessed based on site value with each waterfront property having a land assessment of \$21,491 and each non-waterfront property having a land assessment of \$15,351, regardless of the slight difference in lot sizes, with the only notable exceptions of lots that are designated for the benefit of the entire subdivision and unsold parcels which are still receiving a reduced developer's exemption.

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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