



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

APPELLANT: Edward Barry
DOCKET NO.: 19-01297.001-R-1
PARCEL NO.: 05-10-127-001

The parties of record before the Property Tax Appeal Board are Edward Barry, 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: \$14,664
IMPR.: \$59,795
TOTAL: \$74,459

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 2019 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 1.5-story single-family dwelling of brick and wood siding exterior construction with 2,220 square feet of living area.¹ The dwelling is approximately 70 years old having been built in 1949. Features of the home include an unfinished partial basement, central air conditioning and a 480 square foot garage. The property has an 11,761 square foot site and is located in Morris, Morris Township, Grundy County.

The appellant contends both overvaluation and lack of assessment equity as the bases of the appeal contesting both the land assessment and the improvement assessment. In support of these arguments, the appellant submitted information on four comparable properties with both sales and equity data. Additionally, the appellant submitted copies of the property record cards for the subject and comparables along with a memorandum and photographs of the subject arguing there are factual errors in the subject's property record card. Specifically, the appellant contends there

¹ All features of the subject property are drawn from the appellant's evidence.

is an overstated dwelling size, overstated number of air conditioning units, enclosed porch amenity when there is none, overstated basement size and exterior construction of all brick when the subject is 75% brick and 25% frame exterior construction. Furthermore, the appellant argued that two of the four comparables presented have good condition ratings which are superior to the subject, whereas the subject is recorded to be in average condition and the appellant reports that the subject has not been remodeled since 2000.

The appellant's four comparables are located within .5 of a mile from the subject and have parcels ranging in size from 5,662 to 8,276 square feet of land area. The lots are improved with either a one-story or a two-story dwelling of brick, frame or brick and frame exterior construction. The homes range in age from 68 to 130 years old and range in size from 1,750 to 3,232 square feet of living area. Each comparable has a full or partial basement, one of which has finished area. Three comparables each have central air conditioning and one home has a fireplace. Three of the comparables have garages ranging in size from 240 to 556 square feet of building area. Comparable #4 also has finished attic area. Two homes each have two porches and one dwelling has a concrete patio. The comparables sold from July 2019 to February 2020 for prices ranging from \$158,000 to \$220,000 or from \$68.07 to \$98.96 per square foot of living area, including land. The comparables have land assessments ranging from \$7,432 to \$9,496 or from \$1.11 to \$1.31 per square foot of land area and improvement assessments ranging from \$29,377 to \$59,922 or from \$14.53 to \$25.42 per square foot of living area.

Based on this evidence, the appellant requested a reduced total assessment of \$62,108 which would reflect a market value of \$186,343 or \$83.94 per square foot of living area, including land, at the statutory level of assessment of 33.33%. In addition, the appellant requested a reduced land assessment of \$14,653 or \$1.25 per square foot of land area and a reduced improvement assessment of \$47,455 or \$21.38 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$83,974. The subject's assessment reflects a market value of \$250,370 or \$112.78 per square foot of living area, land included, when using the 2019 three year average median level of assessment for Grundy County of 33.54% as determined by the Illinois Department of Revenue. The subject property has a land assessment of \$14,664 or \$1.25 per square foot of land area and an improvement assessment of \$69,310 or \$31.22 per square foot of living area.

In response to the appeal, the board of review submitted information proposing a reduction in the subject's current assessment to \$76,670 which would reflect a market value of \$228,593 or \$102.97 per square foot of living area, including land.

The appellant was informed of this proposed assessment reduction and rejected the offer.

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.

While the board of review proposed an assessment reduction that was rejected by the appellant, the Board finds the only comparable sales evidence in the record was presented by the appellant. The Board has given reduced weight to appellant's comparable #4 due to its substantially larger dwelling size when compared to the subject dwelling containing 2,220 square feet of living area. Due to the principle of the economies of scale, the Board finds that the subject dwelling is dissimilar to this comparable with more than 1,000 square feet of additional living area than the subject.

The Board finds the best evidence of market value to be appellant's comparable sales #1, #2 and #3 which present varying degrees of similarity to the subject in location, design (story height), exterior construction, age and/or other features. Two of the homes are a good deal older than the subject property which would necessitate upward adjustments for the subject's newer age. One comparable has a partially finished basement which would necessitate a downward adjustment for the subject's unfinished basement and one comparable lacks air conditioning which would require an upward adjustment for the subject's superior feature of central air conditioning. These three most similar comparables sold from July to December 2019 for prices ranging from \$158,000 to \$190,000 or from \$85.65 to \$98.96 per square foot of living area, including land. The Grundy County Board of Review proposed a reduction in the subject's assessment to reflect a market value of \$228,593 or \$102.97 per square foot of living area, including land. The subject's current assessment reflects a market value of \$250,370 or \$112.78 per square foot of living area, including land, which is above the range established by the best comparable sales in this record. Based on this evidence and after thoroughly considering necessary adjustments to the best comparables along with consideration of the board of review's proposed assessment reduction, the Property Tax Appeal Board finds a reduction in the subject's assessment is justified to more closely reflect the most similar comparable sales in the record.

Alternatively, the taxpayer contends assessment inequity as the basis of the appeal concerning both the land and improvement assessments of the subject property. 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). As displayed in the record, the requested change in land assessment of still reflected a land assessment of \$1.25 per square foot of land area, which falls within the range of the comparables presented herein. Furthermore, after considering the reduction in the subject's improvement assessment due to overvaluation, the Property Tax Appeal Board finds that the subject's improvement assessment is equitable and a further reduction in the subject's assessment is not warranted based on grounds of lack of assessment uniformity.

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: December 21, 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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COUNTY

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