



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

APPELLANT: John & Lisa McLuckie
DOCKET NO.: 19-09214.001-R-1
PARCEL NO.: 06-01-277-061

The parties of record before the Property Tax Appeal Board are John & Lisa McLuckie, the appellants; 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: \$44,000
IMPR.: \$97,438
TOTAL: \$141,438

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellants 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 single-family residential dwelling situated on a riverfront lot in the Wildfeather Property Owners Association. The property has an approximately 53,578 square foot site and is located in Wilmington, Goose Lake Township, Grundy County.

The appellants contend overvaluation, with respect to the land value, as the basis of the appeal. The improvement assessment was not challenged. In support of this argument the appellants submitted information on three comparable sales located within on the same street as the subject property and from five lots to seven lots and one block from the subject, respectively. The comparables have sites that range in size from 39,204 to 62,726 square feet of land area. The appellants also submitted an aerial map depicting each of the comparables as having a similar riverfront location as the subject. The properties sold from July 2016 to July 2018 for prices ranging from \$85,000 to \$91,000 or from \$1.36 to \$2.22 per square foot of living area, land included. Based on this evidence, the appellants requested the subject's land assessment be

reduced to \$44,000 which reflects a market value of \$132,013 or \$2.46 per square foot of land area when applying 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 \$147,451 and a land assessment of \$50,013. The subject's land assessment reflects a market value of \$149,114 or \$2.78 per square foot of land area, 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. In support of its contention of the correct assessment the board of review stated on its Notes on Appeal that the subject's "land value is consistent." The board of review did not submit market value evidence in support of its assessment of the subject property. Based on this evidence, the board of review requested the subject's assessment be confirmed.

Conclusion of Law

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

The appellants submitted three comparable land sales for the Board's consideration. The Board finds the appellants' comparables are similar to the subject in location given the aerial map submitted by the appellant and bracket the subject in and site size. These comparables sold from July 2016 to July 2018 for prices ranging from \$85,000 to \$91,000 or from \$1.36 to \$2.22 per square foot of land area. The subject's land assessment reflects a market value of \$149,114 or \$2.78 per square foot of land area, which falls well above the range established by the only comparable sales in this record. After considering appropriate adjustments to the comparables for differences from the subject, the Board finds a reduction in the subject's land assessment is warranted, commensurate with the appellant's request.

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 21, 2022



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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