



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

APPELLANT: Nicholas Cavaligos  
DOCKET NO.: 19-09218.001-R-1  
PARCEL NO.: 03-11-277-009

The parties of record before the Property Tax Appeal Board are Nicholas Cavaligos, 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:** \$21,646  
**IMPR.:** \$65,017  
**TOTAL:** \$86,663

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 two-story dwelling of vinyl and brick exterior construction with 2,213 square feet of living area. The dwelling was constructed in 2018. Features of the home include a 1,082 square foot unfinished basement, central air conditioning and a 380 square foot garage. The property has a 9,591 square foot site and is located in Minooka, Aux Sable Township, Grundy County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted evidence showing the subject property was purchased in September 2018 for \$259,990. The appellant completed Section IV–Recent Sale Data of the appeal petition reporting that the subject property was purchased from Calatlantic Homes, the parties to the transaction were not related and the property was advertised for sale by a realtor through the internet for a period of six months. To document the sale, the appellant submitted a copy of the Settlement

Statement that disclosed real estate broker commissions were paid to two entities and a copy of the Special Warranty Deed.

In further support of the overvaluation argument the appellant submitted information on three comparable sales located within close proximity to the subject and the same subdivision (Indian Ridge) as the subject. These comparables are similar two-story dwellings built in 2018 or 2019 that range in size from 1,869 to 2,227 square feet of living area and have features with varying degrees of similarity to the subject. These properties sold from October 2018 to July 2019 for prices ranging from \$245,000 to \$270,865 or from \$119.39 to \$131.09 per square foot of living area, including land.

The appellant also submitted a copy of the decision of the board of review disclosing the subject property had a total assessment of \$98,980 reflecting a market value of \$295,110 or \$133.35 per square foot of living area, including land, when using the 2019 three-year average median level of assessment of 33.54% for Grundy County.

Based on this evidence, the appellant requested a reduction in the subject's assessment to reflect its sale price.

The board of review did not submit its "Board of Review Notes on Appeal" nor any evidence in support of its assessed valuation of the subject property and was found to be in default by letter dated March 25, 2021.

### **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 Board finds the only evidence of market value for the subject property was provided by the appellant which included information on the recent sale of the subject and three comparable sales. The board of review did not submit any evidence in support of its assessment of the subject property as required by section 1910.40(a) of the rules of the Property Tax Appeal Board and is found to be in default pursuant to section 1910.69(a) of the rules of the Property Tax Appeal Board. 86 Ill.Admin.Code §1910.40(a) & §1910.69(a).

The Board finds the best evidence of market value to be the purchase of the subject property in September 2018 for a price of \$259,900. The appellant provided evidence demonstrating the sale had the elements of an arm's-length transaction. The appellant completed Section IV - Recent Sale Data of the appeal disclosing the parties to the transaction were not related and the property had been advertised on the open market through the internet for a period of 6 months. In further support of the transaction the appellant submitted a copy of the Settlement Statement. The subject's assessment reflects a market value of \$294,842, which is above the recent sale price of the subject and the sale prices of the three comparables presented by the appellant. The

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Board has examined the evidence submitted by the appellant and finds that a reduction in the assessed valuation of the subject property commensurate with the appellant's request is justified.

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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COUNTY

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