



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

APPELLANT: Christopher Johnson
DOCKET NO.: 19-09252.001-R-1
PARCEL NO.: 03-13-279-016

The parties of record before the Property Tax Appeal Board are Christopher Johnson, 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 **No Change** 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: \$11,583
IMPR.: \$104,123
TOTAL: \$115,706

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 brick and vinyl siding exterior construction with 2,665 square feet of living area. The dwelling was constructed in 2014 and is approximately five years old. Features of the home include a finished basement,¹ central air conditioning, and a garage containing 925 square feet of building area. The property has a 13,504 square foot site and is located in Minooka, Aux Sable Township, Grundy County.

The appellant contends assessment inequity concerning the improvement as the basis of the appeal. In support of this argument the appellant submitted information on four equity comparables. Two of the comparables are located in the same assessment neighborhood code as the subject property. The comparables consist of two-story dwellings of brick and vinyl siding exterior construction ranging in size from 2,406 to 2,805 square feet of living area. The homes

¹ Although the appellant's grid lists the subject as having an unfinished basement, the property record card submitted by the appellant describes the subject as having 1,041 square feet of finished basement area.

range in age from 4 to 18 years old. Each dwelling has central air conditioning, an unfinished basement, and a garage ranging in size from 682 to 924 square feet of building area. Three of the comparables each have a fireplace. The comparables have improvement assessments ranging from \$69,460 to \$101,381 or from \$28.35 to \$36.35 per square foot of living area. The appellant submitted a copy of the final decision of the board of review disclosing the property has a total assessment of \$115,706 and an improvement assessment of \$104,123 or \$39.07 per square foot of living area. The appellant requested the subject's improvement assessment be reduced to \$86,453.

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.

Conclusion of Law

The taxpayer contends assessment inequity as the basis of the appeal. 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). The Board finds the appellant did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The Board finds the only evidence of assessment equity to be the appellant's comparables. The Board has given reduced weight to appellant's comparables #1 and #2 due to their age and location outside of the subject's neighborhood code. The Board finds the best evidence of equity to be appellant's comparables #3 and #4 which are more similar to the subject in size and features, although they do not have finished basements which is a feature of the subject and would suggest the need for upward adjustments to these comparables to account for this difference. These comparables had improvement assessments of \$101,367 and \$101,381 or \$36.20 and \$36.35 per square foot of living area, respectively. The subject's improvement assessment of \$104,123 or \$39.07 per square foot of living area falls above the range established by the best comparables in this record, however the Board finds this logical due to the subject's larger garage and finished basement which is not a feature of the comparables. 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 has examined the evidence submitted by the appellant and finds that a reduction in the assessed valuation of the subject property is not 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: July 19, 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

State of Illinois
Property Tax Appeal Board
William G. Stratton Building, Room 402
401 South Spring Street
Springfield, IL 62706-4001

APPELLANT

Christopher Johnson
412 E. Frontier Dr.
Minooka, IL 60447

COUNTY

Grundy County Board of Review
Grundy County Courthouse
111 East Washington Street
Morris, IL 60450