



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

APPELLANT: Keith Martin
DOCKET NO.: 21-05403.001-R-1
PARCEL NO.: 10-05-300-001

The parties of record before the Property Tax Appeal Board are Keith Martin, 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: \$7,767
IMPR.: \$566
TOTAL: \$8,333

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 2021 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-story dwelling of brick exterior construction with 4,147 square feet of living area. The dwelling was constructed in 1960 as a school building. Features of the home include a concrete slab foundation, a 5,365 square foot attached storage area, and an attached 962 square foot garage. The property has a 3.96 acre site and is located in Kinsman, Highland Township, Grundy County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted an appraisal estimating the subject property had a market value of \$25,000 as of January 1, 2020. The appraisal was prepared by Joseph E. Batis, MAI, a certified general real estate appraiser, who inspected the subject property on October 29, 2020.

The appraiser concluded the highest and best use of the subject property is as vacant for development. Given the substantial investment and repairs needed, the appraiser concluded the

subject building has no contributory value. However, the appraiser stated there is also no demand in the area for vacant land for development.

In considering the sales comparison approach, the appraiser found no recent sales of similar properties. The appraiser did not develop the income nor cost approaches given the age and condition of the subject building. The appraiser stated that the building had some renovations and adaptations to convert it from a school building to a residence, but lacks market appeal as a residence given its asbestos tile flooring, older roof, unfinished bathrooms with old locker room showers, needed window repairs, and two of four older heating units. The appraiser concluded there is no market for the subject as a residence. The appraiser agreed the market value for the subject's land of approximately \$25,000 as reflected in its land assessment is correct. Based on the foregoing, the appraiser opined a market value of \$25,000 for the subject as of January 1, 2020.

The appellant also submitted a letter contending that the subject's assessment was significantly increased in 2019 after having remained stable for many years.

Based on this evidence the appellant requested a reduction in the subject's assessment to reflect the appraised value conclusion.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$8,601. The subject's assessment reflects a market value of \$25,806 or \$6.22 per square foot of living area, land included, when using the 2021 three year average median level of assessment for Grundy County of 33.33% as determined by the Illinois Department of Revenue.

In support of its contention of the correct assessment the board of review submitted assessment information on four equity comparables, which the Board finds are not responsive to the appellant's overvaluation argument and shall not be further considered herein.

The board of review also submitted a brief asserting that the subject was purchased to be converted to a community center but was instead converted to a personal residence. The board of review explained the subject's 2020 tax year assessment was reduced after being appealed by the appellant and was increased for the 2021 tax year only by the 1.0322 township multiplier.

In written rebuttal, the appellant contended the subject was purchased to be used as a residence and has been used as a residence. The appellant presented a letter from the township assessor clarifying that the subject had been previously used as a community center but that the appellant used the property only as a residence. The appellant reiterated that the subject's assessment increased from the 2018 to the 2019 tax years and presented historical assessment information. The appellant asserted there was no intention of demolishing the subject building.

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 in this record to be the appraisal submitted by the appellant. Based on this limited record, the Board finds the subject property had a market value of \$25,000 as of the assessment date at issue. Since market value has been established, the 2021 three year average median level of assessments for Grundy County of 33.33% as determined by the Illinois Department of Revenue shall apply. (86 Ill.Admin.Code §1910.50(c)(1)).

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:

April 18, 2023



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

Keith Martin
6520 S. Kinsman Rd. P.O. Box 861
Kinsman, IL 60437

COUNTY

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