



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

APPELLANT: Jonathan Koperniak  
DOCKET NO.: 22-02177.001-R-1  
PARCEL NO.: 09-02-276-042

The parties of record before the Property Tax Appeal Board are Jonathan Koperniak, 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:** \$18,126  
**IMPR.:** \$105,517  
**TOTAL:** \$123,643

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 2022 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 and siding exterior construction with 1,911 square feet of living area. The dwelling was constructed in 2020. Features of the home include a basement, central air conditioning, and a 952 square foot garage. The property has an 11,325 square foot site and is located in Diamond, Braceville Township, Grundy County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on four comparable sales located from 0.60 of a mile to 1.8 miles from the subject. The parcels range in size from 9,680 to 22,215 square feet of land area and are improved with 1-story, 2-story, or multi-level dwellings of brick and vinyl exterior construction ranging in size from 1,711 to 3,200 square feet of living area. The dwellings range in age from 1 to 20 years old. Each home has a basement, three of which have finished area, central air conditioning, and a garage ranging in size from 576 to 813 square feet of building area. Three homes each have a fireplace and three homes each have an inground swimming

pool. The comparables sold from January 2020 to March 2022 for prices ranging from \$314,455 to \$340,000 or from \$101.56 to \$198.71 per square foot of living area, including land.

The appellant also disclosed the subject sold on May 28, 2021 for a price of \$404,815 or \$211.83 per square foot of living area, including land.

Based on this evidence, the appellant requested a reduction in the subject's assessment to \$123,643 which would reflect a market value of \$370,966 or \$194.12 per square foot of living area, land included, 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 \$134,938. The subject's assessment reflects a market value of \$404,369 or \$211.60 per square foot of living area, land included, when using the 2022 three year average median level of assessment for Grundy County of 33.37% as determined by the Illinois Department of Revenue. Also as part of the "Notes on Appeal" the board of review disclosed 2019 was the first year of the general assessment period and an equalization factor of 1.0577 was applied to non-farm properties in Braceville Township in 2022.

In support of its contention of the correct assessment, the board of review submitted notes identifying the subject's 2021 sale price as the basis for the subject's reassessment in 2022. The board of review also critiqued the appellant's comparables as different from the subject in age and/or design. The board of review presented copies of the Real Estate Transfer Declaration, indicating the property was not advertised for sale, a Warranty Deed, and the subject's property record card, indicating the 2022 tax year was the first year the subject's assessment was not prorated as new construction.

The board of review submitted information on two comparable sales. One comparable has a 0.36 of an acre, or 15,682 square foot, site. The comparables are improved with 1-story homes of vinyl and brick exterior construction with 1,820 or 1,970 square feet of living area. The dwellings were built in 2019 or 2020. Each home has a basement, central air conditioning, and a 736 or a 935 square foot garage. The comparables sold in August 2021 for prices of \$300,900 and \$360,000 or \$165.33 and \$182.76 per square foot of living area, including land. Based on this evidence, the board of review requested confirmation of the subject's assessment.

### **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.

As an initial matter, the Board notes the cornerstone of uniform assessments is the fair cash value of the property and uniformity is achieved when all properties with similar fair cash values are assessed at a consistent level. Kankakee County Bd. of Review v. Illinois Prop. Tax Appeal Bd., 131 Ill. 2d 1, 16, 20-21, 544 N.E.2d 762, 136 Ill. Dec. 76 (Ill. 1989). The Illinois Constitution

requires both uniformity in the level of taxation and in methodology.<sup>1</sup> Assessing officials may not use a different basis to assess or revise the assessment of one property to achieve uniformity, such as a recent sale of that property. Walsh v. Property Tax Appeal Bd., 181 Ill. 2d 228, 236, 692 N.E.2d 260, 229 Ill. Dec. 487 (Ill. 1998).

The record contains six comparable sales and evidence of a May 2021 sale of the subject for the Board's consideration. The board of review provided a copy of the Real Estate Transfer Declaration associated with the sale that disclosed the property was not advertised for sale. Based on this evidence, the Board finds the May 2021 sale of the subject was not an arm's length sale that is indicative of the subject's market value.

The Board also gives less weight to the appellant's comparables, due to substantial differences from the subject in design, dwelling size, and/or age, and/or which sold less proximate in time to the assessment date than the other comparables in this record.

The Board finds the best evidence of market value to be the board of review's comparables, which sold more proximate in time to the assessment date and are more similar to the subject in design, but have varying degrees of similarity to the subject in dwelling size, age, location, site size, and features, suggesting adjustments to these comparables would be needed to make them more equivalent to the subject. The two most similar comparables sold for prices of \$300,900 and \$360,000 or \$165.33 and \$182.76 per square foot of living area, including land, respectively. The subject's assessment reflects a market value of \$404,369 or \$211.60 per square foot of living area, including land, which is above the best comparable sales in this record, and appears to be excessive. Based on this evidence and after considering appropriate adjustments to the best comparables for differences from the subject, the Board finds a reduction in the subject's assessment commensurate with the appellant's request is justified.

---

<sup>1</sup> Section 4 of Article IX of the Illinois Constitution provides that real estate taxes "shall be levied uniformly by valuation ascertained as the General Assembly shall provide by law." Ill. Const., Art. IX, § 4(a).

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 16, 2024



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

Jonathan Koperniak  
1065 Crown Ct  
Diamond , IL 60416

COUNTY

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