



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

APPELLANT: Keith Martin  
DOCKET NO.: 22-04025.001-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:** \$8,137  
**IMPR.:** \$ 593  
**TOTAL:** \$8,730

Subject only to the State multiplier as applicable.

**Statement of Jurisdiction**

The appellant timely filed the appeal from a decision of the Property Tax Appeal Board pursuant to section 16-185 of the Property Tax Code (35 ILCS 200/16-185) 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 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 a 962 square foot attached garage. The property has a 3.96 acre site and is located in Kinsman, Highland Township, Grundy County.

The appellant asserts a contention of law as the basis of the appeal. As part of the appeal, the appellant disclosed the subject is an owner-occupied residence that was the subject matter of an appeal before the Board for the 2021 tax year in Docket No. 21-05403, in which the Board issued a decision lowering the subject's assessment to \$8,333 based on the evidence submitted by the parties. Based on this evidence, the appellant requested a reduction in the subject's total assessment to \$8,333.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$9,011. The board of review disclosed 2019 was the first year of the general assessment cycle and an equalization factor of 1.0477 was applied to non-farm properties in Highland Township for 2022. The board of review contended that the subject's assessment for the 2021 tax year pursuant to the Board's decision was \$8,333, to which an equalization factor of 1.0477 should be added for 2022, resulting in an equalized assessment of \$8,730 for the 2022 tax year.

### **Conclusion of Law**

The appellant raised a contention of law asserting that the assessment of the subject property as established by the Property Tax Appeal Board for the 2017 tax year should be carried forward to the 2018 tax year pursuant to section 16-185 of the Property Tax Code. (35 ILCS 200/16-185). When a contention of law is raised the burden of proof is a preponderance of the evidence. (See 5 ILCS 100/10-15).

The Board finds, pursuant to section 16-185 of the Property Tax Code (35 ILCS 200/16-185) a reduction in the subject's assessment is warranted. In pertinent part, section 16-185 of the Property Tax Code provides:

If the Property Tax Appeal Board renders a decision lowering the assessment of a particular parcel on which a residence occupied by the owner is situated, such reduced assessment, subject to equalization, shall remain in effect for the remainder of the general assessment period as provided in Sections 9-215 through 9-225, unless that parcel is subsequently sold in an arm's length transaction establishing a fair cash value for the parcel that is different from the fair cash value on which the Board's assessment is based, or unless the decision of the Property Tax Appeal Board is reversed or modified upon review.

The Board finds that the subject property was the subject matter of an appeal before the Board for the 2021 tax year under Docket No. 21-05403 in which a decision was issued reducing the subject's assessment to \$8,333. The record further disclosed the subject property is an owner-occupied dwelling. The Board also finds that the 2021 and 2022 tax years are within the same general assessment period and an equalization factor of 1.0477 was applied in Highland Township in 2022. Furthermore, the decision of the Board for the 2021 tax year has not been reversed or modified upon review and there was no evidence the subject property recently sold establishing a different fair cash value. Applying section 16-185 of the Property Tax Code would result in a reduced total assessment of \$8,730 ( $\$8,333 \times 1.0477$ ), which is less than the 2022 assessment of the subject property of \$9,011.

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: March 26, 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

Keith Martin  
6520 S. Kinsman Rd.  
Kinsman, IL 60437

COUNTY

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