



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

APPELLANT: Brian Johnson
DOCKET NO.: 23-03971.001-R-1
PARCEL NO.: 06-21-276-003

The parties of record before the Property Tax Appeal Board are Brian 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 **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: \$ 58,881
IMPR.: \$124,496
TOTAL: \$183,377

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 2023 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 6.52-acre site improved with a one-story dwelling of brick construction containing 2,008 square feet of living area that was constructed in 1971. Features include a full finished basement, central air conditioning, a fireplace and a 1,600 square foot pole building. The subject property is located in Felix Township, Grundy County.

The appellant submitted evidence before the Property Tax Appeal Board claiming the subject property was inequitably assessed and the market value of the subject property is not accurately reflected in its assessment. In support of the overvaluation argument, the appellant submitted an appraisal of the subject property, three comparable sales and nine assessment comparables. The subject's land assessment was not challenged.

In support of the market value argument, the appellant submitted a restricted use appraisal estimating a fair market value for the subject property \$550,000 as of January 1, 2023. The

appraiser developed the sales comparison approach to value in arriving at the final opinion of value. In further support of the overvaluation argument, the appellant submitted three suggested comparable sales with varying degrees of similarity when compared to the subject. The comparables sold from August 2021 to June 2022 for prices ranging from \$600,000 to \$799,000 or from \$269.93 to \$462.96 per square foot of living area including land.

In support of the inequity claim, the appellant submitted nine suggested comparables that have varying degrees of similarity when compared to the subject. The comparables have improvement assessments ranging from \$56,076 to \$198,912 or from \$42.54 to \$68.46 per square foot of living area.

The appellant also submitted a copy of the final decision issued by the Grundy County Board of Review disclosing the subject's final assessment of \$271,433. The subject's assessment reflects an estimated market value of \$814,380 or \$405.57 per square foot of living area including land when applying the statutory level of assessment of 33.33%. The subject property has an improvement assessment of \$212,552 or \$105.85 per square foot of living area. Based on this evidence, the appellant requested the subject's assessment.

The board of review did not timely submit its "Board of Review Notes on Appeal" or 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. 86 Ill.Admin.Code §1910.40(a). Therefore, the board of review was found to be in default pursuant to section 1910.69(a) of the rules of the Property Tax Appeal Board. 86 Ill.Admin.Code §1910.69(a).

Conclusion of Law

The taxpayer argued 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). National City Bank of Michigan/Illinois v. Illinois Property Tax Appeal Board, 331 Ill.App.3d 1038 (3rd Dist. 2002). 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 appellant also argued the subject property was inequitably assessed. 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 has met these burdens of proof and a reduction in the subject's assessment is warranted.

The appellant in this appeal submitted an appraisal in support of the contention that the subject parcels were not accurately assessed. In addition, the appellant submitted sales and assessment data for nine suggested comparable properties to demonstrate the subject property was overvalued and inequitably assessed. The board of review did not submit any evidence in support of the correct assessment of the subject property or to refute the value evidence submitted by the appellant. 86 Ill.Admin.Code §1910.40(a). Therefore, the board of review was

found to be in default pursuant to section 1910.69(a) of the rules of the Property Tax Appeal Board. 86 Ill.Admin.Code §1910.69(a). The Board has examined the information submitted by the appellant and finds that it supports a reduction in the assessed valuation of the subject property. Therefore, the Board finds a reduction in the subject's assessment is warranted commensurate with the appellant's request.

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: _____

September 17, 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

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APPELLANT

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COUNTY

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Grundy County Courthouse
111 East Washington Street
Morris, IL 60450