



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

APPELLANT: Brent & Alison Scrogham
DOCKET NO.: 24-02930.001-R-1
PARCEL NO.: 06-28-101-009

The parties of record before the Property Tax Appeal Board are Brent & Alison Scrogham, the appellants; 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: \$52,743
IMPR.: \$180,998
TOTAL: \$233,741

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellants 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 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 part 1-story and part 2-story dwelling of frame exterior construction with 3,294 square feet of living area. The dwelling is approximately 30 years old. Features of the home include a partial crawl space foundation and partial basement,¹ central air conditioning, a fireplace, a 928 square foot garage, a 315 square foot shed, and a 600 square foot boat dock.² The property has a 67,954 square foot site and is located in Morris, Felix Township, Grundy County.

¹ The parties dispute the subject has a partial basement. The appellants submitted photographs depicting a ladder and tanks inside this area and the board of review submitted the subject's property record card that includes a sketch depicting 180 square feet of basement area. Based on this evidence, the Board finds the best evidence of the subject's foundation is found in the subject's property record as the Board cannot determine the height of this area based on the photographs submitted by the appellants.

² Additional details regarding the subject not reported in the parties' respective grid analyses are found in the subject's property record card presented by the appellants and the board of review.

The appellants contend assessment inequity regarding the improvement as the basis of the appeal. In support of this argument, the appellants submitted information on three equity comparables located within the same assessment neighborhood as the subject and within 0.4 of a mile from the subject. The comparables are improved with 1-story, 1.5-story, or 2-story homes of brick or frame exterior construction ranging in size from 1,950 to 3,351 square feet of living area. The dwellings are 30 or 31 years old. Each home has a crawl space foundation, central air conditioning, one or two fireplaces, and one or two garages ranging in size from 440 to 840 square feet of building area. Comparable #1 has a 225 square foot shed and a 391 square foot boat dock. Comparable #2 has a 1,200 square foot pole building. Comparable #3 has an 80 square foot shed. The comparables have improvement assessments ranging from \$103,607 to \$179,245 or from \$48.13 to \$59.31 per square foot of living area. Based on this evidence, the appellants requested a reduction in the subject's improvement assessment to \$163,316.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$233,741. The subject property has an improvement assessment of \$180,998 or \$54.95 per square foot of living area.

In support of its contention of the correct assessment the board of review submitted information on three equity comparables located 0.08 of a mile or 3.6 miles from the subject. The comparables are improved with part 1-story and part 2-story homes of brick and vinyl exterior construction ranging in size from 2,066 to 3,722 square feet of living area. The dwellings range in age from 19 to 29 years old. Each home has a full basement, central air conditioning, and one or two garages ranging in size from 492 to 1,650 square feet of building area. The comparables have improvement assessments ranging from \$114,165 to \$188,032 or from \$49.17 to \$59.65 per square foot of living area. Based on this evidence, the board of review requested confirmation of the subject's assessment.

In written rebuttal, the appellants argued the subject does not have a basement and the boat dock is a non-permanent floating structure. The appellants submitted a page from an appraisal of the subject describing a crawl space foundation and a boat dock with a lift, and photographs of the subject's crawl space foundation.

Conclusion of Law

The taxpayers contend 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 appellants did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The record contains a total of six equity comparables for the Board's consideration. The Board gives less weight to the board of review's comparables #1 and #3, which are located more than three miles from the subject, and the board of review's comparable #3 is a significantly smaller

home than the subject. The Board gives less weight to the appellants' comparable #3, which is a significantly smaller home than the subject as well.

The Board finds the best evidence of assessment equity to be the appellants' comparables #1 and #2 and the board of review's comparable #2, which are more similar to the subject in design, location, dwelling size, age, and some features. One comparable is a 1-story home unlike the subject, two comparables have two garages unlike the subject, and one comparable has a pole building unlike the subject, suggesting downward adjustments to these comparables for these features would be needed to make them more equivalent to the subject. These comparables have improvement assessments ranging from \$161,297 to \$188,032 or from \$48.13 to \$59.65 per square foot of living area. The subject's improvement assessment of \$180,998 or \$54.95 per square foot of living area falls within the range established by the best comparables in this record. Based on this record and after considering appropriate adjustments to the best comparables for differences from the subject, the Board finds the appellants did not demonstrate with clear and convincing evidence that the subject's improvement was inequitably assessed and a reduction in the subject's improvement assessment is not justified.

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: _____

October 21, 2025



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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