



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

APPELLANT: Joshua Lardi
DOCKET NO.: 24-02931.001-R-1
PARCEL NO.: 06-24-200-027

The parties of record before the Property Tax Appeal Board are Joshua Lardi, 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: \$18,725
IMPR.: \$160,000
TOTAL: \$178,725

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 2024 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 frame exterior construction with 2,710 square feet of living area.¹ The dwelling is approximately 2 years old. Features of the home include a basement, central air conditioning, a fireplace, and a 3-car garage. The property has an approximately 130,680 square foot site and is located in Coal City, Felix Township, Grundy County.

The appellant contends assessment inequity regarding the improvement as the basis of the appeal. In support of this argument, the appellant submitted information on five equity comparables located in Coal City, Morris, or Mazon and from 0.24 of a mile to 15.4 miles from the subject, two of which are within the same assessment neighborhood code as the subject. The comparables are improved with 1-story homes of lap siding or lap siding, brick, and stone

¹ The parties differ regarding the subject's dwelling size. The Board finds the best evidence of dwelling size is the building plan submitted by the appellant, which is more detailed than the sketch presented by the board of review.

exterior construction, with comparables #4 and #5 each having loft area. The homes range in size from 2,527 to 2,788 square feet of living area and range in age from 1.75 to 5 years old. Three homes are reported to have a basement and one home is reported to have a crawl space foundation. Each home has central air conditioning and from a 2-car to a 4-car garage. Four homes are reported to have a fireplace. Comparables #1 and #2 each have an inground swimming pool. Comparable #5 has a second 2-car garage. The comparables have improvement assessments ranging from \$35,769 to \$136,191 or from \$14.15 to \$51.06 per square foot of living area. Based on this evidence, the appellant requested a reduction in the subject's improvement assessment to \$131,275.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$230,829. The subject property has an improvement assessment of \$212,104 or \$78.27 per square foot of living area.

In support of its contention of the correct assessment the board of review submitted information on four equity comparables located in Coal City, three of which are located from next door to 0.89 of a mile from the subject. The comparables are improved with 1-story homes of brick, wood siding, or brick and vinyl siding exterior construction ranging in size from 1,829 to 2,616 square feet of living area. The dwellings range in age from 2 to 28 years old. Each home has a basement, central air conditioning, and one or two garages ranging in size from 576 to 2,016 square feet of building area. One home has one fireplace and two homes have two fireplaces on one stack. Comparable #2 has a 1,792 square foot pole building and comparable #4 has a gazebo. The comparables have improvement assessments ranging from \$128,801 to \$153,812 or from \$55.39 to \$84.10 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 appellant disputed the dwelling size shown in the board of review's evidence. The appellant submitted a copy of the board of review's sketch of the subject with notes as to the disputed measurements and a copy of the building plans for the subject home depicting 2,710 square feet of living area.

Conclusion of Law

The taxpayer contends 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 appellant met this burden of proof and a reduction in the subject's assessment is warranted.

The record contains a total of nine equity comparables for the Board's consideration. The Board gives less weight to the appellant's comparables #1, #2, #4, and #5, which are not located in Coal City like the subject and are more than two miles from the subject. The appellant's comparables #1 and #2 also each have an inground swimming pool unlike the subject. The Board also gives

less weight to the board of review's comparables #1 and #3, which are significantly smaller homes than the subject.

The Board finds the best evidence of assessment equity to be the appellant's comparable #3 and the board of review's comparables #2 and #4, which are located in Coal City like the subject and are similar to the subject in design and some features, although two comparables are much older homes than the subject, suggesting upward adjustments to these comparables for age would be needed to make them more equivalent to the subject. One comparable has a pole building unlike the subject, one comparable has two garages unlike the subject, and one comparable has a gazebo unlike the subject, suggesting downward adjustments to these comparables would be needed for these features. These most similar comparables have improvement assessments ranging from \$131,941 to \$150,859 or from \$51.06 to \$57.76 per square foot of living area. The subject's improvement assessment of \$212,104 or \$78.27 per square foot of living area falls above 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 appellant demonstrated with clear and convincing evidence that the subject's improvement was inequitably assessed and a reduction in the subject's assessment is 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

State of Illinois
Property Tax Appeal Board
William G. Stratton Building, Room 402
401 South Spring Street
Springfield, IL 62706-4001

APPELLANT

Joshua Lardi
2875 GERI LN
COAL CITY, IL 60416

COUNTY

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