



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

APPELLANT: Tiara Bedenko Hill  
DOCKET NO.: 15-04903.001-R-1  
PARCEL NO.: 19-06-300-008

The parties of record before the Property Tax Appeal Board are Tiara Bedenko Hill, the appellant; and the LaSalle 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 LaSalle County Board of Review is warranted. The correct assessed valuation of the property is:

**LAND:** \$7,315  
**IMPR.:** \$62,669  
**TOTAL:** \$69,984

Subject only to the State multiplier as applicable.

**Statement of Jurisdiction**

The appellant timely filed the appeal from a decision of the LaSalle County Board of Review pursuant to section 16-160 of the Property Tax Code (35 ILCS 200/16-160) challenging the assessment for the 2015 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 two-story dwelling of brick and vinyl-siding exterior construction with 2,688 square feet of living area.<sup>1</sup> The house was built in 2001. Features of the home include an unfinished basement, central air conditioning, two fireplaces, and a 980-square foot attached garage. The dwelling situated on .43 acres and is located in LaSalle, Utica Township, LaSalle County.

The appellant, Tiara Bedenko Hill, appeared at hearing before the Property Tax Appeal Board with her husband, Joshua Hill, contending assessment inequity as the basis of the appeal; no dispute was raised concerning the land assessment.<sup>2</sup> In support of this argument, the appellant

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<sup>1</sup> The parties asked that the Property Tax Appeal Board determine the correct square footage due to the conflicting evidence presented by both parties.

<sup>2</sup> In her Residential Appeal Petition, appellant requested a land assessment of \$7,200 and improvement assessment of \$62,784, for a total assessment of \$69,984. At hearing, the appellant testified that she was not contesting the land

submitted information on four equity comparables located from one mile to 7.9 miles of the subject property. The comparables were described as two-story dwellings of brick and vinyl or vinyl exterior construction built that were from 1995 to 2007 and range in size from 2,400 to 3,200 square feet of living area. Three of the comparables have finished basements, according to appellant's testimony. Each of the comparables has central air conditioning, a fireplace and a garage ranging in size from 378 to 984 square feet of building area. One comparable has a large inground swimming pool. Three of the comparables are located in a subdivision. One comparable is located in a rural area, like the subject. These four comparables have improvement assessments ranging from \$55,833 to \$69,855 or from \$18.01 to \$26.68 per square foot of living area.

The appellant argued that her property is unique in that it is not located in a subdivision and, therefore, should not be compared to similar properties located in subdivisions that have amenities such as curbs, gutters, street lighting and sewers, which the subject property does not have. Appellant also argued that the most comparable properties are rural properties, but they are not located in the same township as the subject property and have been disallowed as comparables by the board of review.

Further at issue was the correct square footage of the subject property. The appellant testified that when she purchased the property, the square footage was shown as 2,400 square feet according to the MLS listing sheet. Subsequent appraisals of the property have shown the square footage as 2,616 or 2,688 square feet of living area. The property record card shows the subject property as having 2,768 square feet of living area after field personnel went out to measure the property pursuant to appellant's current appeal. The appellant testified that she and the board of review had agreed two years ago that the correct square footage of the subject dwelling was 2,688 square feet of living area. Based on this evidence, the appellant requested a reduction in the subject's improvement assessment to \$24.00 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$78,333. The subject's improvement assessment is \$71,018 or \$26.42 per square foot of living area.

In support of its contention of the correct assessment the board of review submitted information on the same four equity comparables used by the appellant. The board of review also included a brief stating that the appellant filed a 2011 appeal contesting market value and assessment equity. In that appeal, the appellant submitted an appraisal and received a reduction to a market value of \$245,000. In 2013, the appellant filed an appeal based on market value and submitted property listing sheets in support of her overvaluation contention. The board of review stated that the "assessor views all property from the exterior, they measure the building square feet and describe what they see. Assessors do not go into the interior of a home..." In 2015, the appellant filed this appeal based on assessment inequity. As a result, the board of review sent out field personnel to re-measure the exterior perimeter of the subject dwelling. The field personnel concluded that the subject dwelling had 2,768 square feet of living area.

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assessment of \$7,315 so the improvement assessment requested has been adjusted to balance with the total assessment amount requested

The board of review argued that comparables #1, #2 and #3, which are in the same township as the subject property, establish an improvement assessment range from \$24.31 to \$26.68 per square foot of living area and that the subject property's improvement assessment of \$25.66 per square foot of living area falls within that range. The board of review argued that appellant's comparable #4 is located in a different township with a different market, which is why it is assessed at a lower price per square foot.

In testimony regarding the two sketches of the property submitted to the Board, members of the board of review testified that the assessor customarily does an exterior measurement of a dwelling to determine the square footage of living area.<sup>3</sup> In comparing the perimeter measurements of the two sketches, the board members had a consensus that the disparity in the measurements was due to the rounding of numbers and that it was very common for there to be slight differences in square footage due to differences in measurement devices and techniques used by the parties. The 80-foot variance between the 2,688 square feet measurement utilized by the appellant and the 2,768 square foot measurement favored by the board of review were felt to be within reason. The parties asked that the correct square footage be decided by the Property Tax Appeal Board in its decision.

Based on the foregoing evidence and argument, the board of review requested confirmation of the subject's disputed improvement assessment.

In her rebuttal, the appellant submitted a drawing contained in an appraisal used in a prior appeal before the board of review depicting the subject property as having 2,688 square feet of living area. The board of review included that same appraisal in its Notes on Appeal, also showing the square footage as 2,688 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.

At hearing, the parties discussed the varying square footage determinations for the subject dwelling and could not reach a consensus as to the correct number. The parties requested that the Property Tax Appeal Board decide the correct square footage of living area. Based on the credible testimony of the appellant and that 2,688 square feet of living area had previously been relied upon by the parties, the Board finds that 2,688 square feet of living area is the correct dwelling size of the subject property.

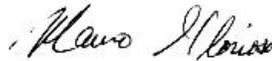
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<sup>3</sup> One sketch was submitted with the earlier appraisal. One was prepared in conjunction with the 2015 measurement conducted by the board of review's field personnel. Neither the appellant's appraiser nor the county's field personnel were present to testify.

Both parties submitted the same four comparable properties in support of their respective positions before the Property Tax Appeal Board. The Board gave less weight to comparable #4 due to its larger dwelling size and distant location from the subject property. The remaining three comparables, which were used by both parties, are located in the same township as the subject property and are all located in a subdivision, unlike the subject, which is located in a rural setting. These three comparables have improvement assessments ranging from \$64,500 to \$69,855 or from \$24.31 to \$26.68 per square foot of living area. Although the subject property's improvement assessment of \$25.66 per square foot falls within the range established by the most similar comparables in the record, after considering adjustments for differences from the subject such as finished basement area, a swimming pool, a fourth garage, and other amenities associated with being located in a subdivision, the Board finds that a reduction is justified.

In conclusion, based on this record and hearing the testimony of the parties, the Property Tax Appeal Board finds the appellant did demonstrate 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: February 13, 2019



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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