PROPERTY TAX APPEAL BOARD'S DECISION

APPELLANT: Salvatore & Bonnie Detente
DOCKET NO.: 05-01938.001-R-1
PARCEL NO.: 04-19-12-400-004

The parties of record before the Property Tax Appeal Board are Salvatore & Bonnie Detente, the appellants, and the Stephenson County Board of Review.

The subject property consists of a split-level frame and masonry dwelling containing 2,304 square feet of living area that was constructed in 1979. Features include a full, partially finished walkout basement, central air conditioning, a gas log fireplace, and a 1,051 square foot garage.

The appellant, Salvatore Detente, appeared before the Property Tax Appeal Board claiming a lack of uniformity in the subject's assessment. In support of the inequity claim, the appellants submitted an assessment analysis of the subject and three suggested comparables. The comparables are located from .66 to 10.74 miles from the subject, with two of the three comparables located in the subject's township of Silver Creek. Property record cards and testimony revealed the appellants' descriptive data regarding the subject and comparables was incomplete or inaccurate with respect to design, size and features. The evidence and testimony reveled the comparables are comprised of a two-story style and two, ranch style dwellings of frame or frame and masonry exterior construction that were built from 1977 to 1993. The dwellings range in size from 1,770 to 2,600 square feet of living area. All the comparables have finished basements, but comparables 1 and 2 are not assessed for finished basements, like the subject. Features include central air conditioning, one fireplace and garages ranging in size from 624 to 1,082 square feet. The comparables have improvement assessments ranging from $40,509 to $71,968 or from $19.70 to $27.68 per square foot of living area. The subject property has an improvement assessment of $60,175 or $27.56 per square foot of living area.

To further demonstrate the subject property was inequitably assessed, the appellants prepared a statistical assessment analysis for the subject and the comparables. From 2000 to 2005, comparables 1 and 2 had their total assessments increased by

(Continued on Next Page)

Based on the facts and exhibits presented, the Property Tax Appeal Board hereby finds **no change** in the assessment of the property as established by the **Stephenson** County Board of Review is warranted. The correct assessed valuation of the property is:

LAND:	$	7,833
IMPR.:	$	60,175
TOTAL:	$	68,008

Subject only to the State multiplier as applicable.

PTAB/DEC.08/BUL-7280

10.73% and 26.04%, respectively, while comparable 3's assessment decreased by 8.04%. The appellants argued the subject's assessment had increased by 40.15% from 2000 to 2005, which is inequitable in relation to the comparables on a percentage basis. Based on the evidence presented, the appellants requested a reduction in the subject's assessment.

Under cross-examination, the appellant acknowledged he purchased the subject property in November 2001 for $225,000 or $97.66 per square foot of living area including land. At that time, the subject property had been listed for sale in the open market at $239,000 for 202 days. The appellant testified he was a willing buyer, the seller was an unrelated willing participant, and the sale price was negotiated over a three month period. However, the appellant testified he overpaid for the subject property by $40,000 to $50,000. The subject's 2005 assessment reflects an estimated market value of approximately $204,044, considerably less than its 2001 sale price. The appellant also testified he used one or two-story dwellings for comparison to the subject because there is a lack of split-level style dwellings located in rural Stephenson County.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's assessment of $68,008 was disclosed. In response to the appeal, the board of review submitted a letter explaining the appeal, property record cards and an analysis of comparables used by the appellant showing their corrected descriptive information, a Multiple Listing Sheet for the subject property, and a 2003 Property Tax Appeal Board decision regarding the subject property under Docket Number 03-02682.001-R-1. In addition, the board of review submitted property record card and an assessment analysis of 14 suggested assessment comparables.

The board of review comparables are located from 4 to 10 miles from the subject, with only comparable 7 located in the subject's township of Silver Creek. The comparables consist of one-story frame dwellings that were built from 1971 to 1997. The comparables have full or partial basements, two of which contain finished area. Thirteen comparables contain from two-car to four-car attached garages and one comparable has a detached garage. The dwellings range in size from 1,828 to 2,543 square feet of living area and have improvement assessments ranging from $50,851 to $81,823 or from $22.87 to $30.84 per square foot of living area. The board of review argued the subject's improvement assessment of $60,175 or $26.12 per square foot of living area is supported.

The board of review representative testified the comparables utilized are one-story style dwellings in rural settings due to the lack of similar sized split-level style dwellings to compare to the subject in rural Stephenson County. The board of review considered one-story dwellings more similar to split-level dwellings than two-story dwellings. The board of review also

indicated the comparables are located in four rural townships that are located adjacent to the city of Freeport and have similar overall tax rates, convenience to shopping, employment and education. Finally, the board of review argued the appellant subject property was under appeal before the Property Tax Appeal Board under Docket Number 03-02682.001-R-1. The board of review argued the appellant submitted the same three comparables used in the 2003 appeal, in which the Board found no change in the subject's assessment was warranted. Based on this evidence, the board of review requested confirmation of the subject's assessment.

Under cross-examination, the board of review representative testified about the amount of garage space for comparables 1 and 4; comparable 5 has a swimming pool; and comparable 7 is the only property submitted by the board of review located in Silver Creek Township.

In rebuttal, the appellant testified he visited each of the comparables submitted by the board of review. He argued all the comparables are ranch style homes unlike the subject, but acknowledged he also used two ranch style dwellings as comparables. The appellant further argued ten comparables are newer in age than the subject and one comparable has water frontage, unlike the subject. The appellant also argued the board of review comparables are located within moderate to dense and more affluent settings and thirteen comparables are located a considerable distance from Silver Creek Township. However, the appellant acknowledged he used a comparable located over 10 miles away and in a different township than the subject.

After hearing the testimony and considering the evidence, the Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of this appeal. The Property Tax Appeal Board further finds a reduction in the subject property's assessment is not warranted.

The appellants argued that the subject property was inequitably assessed. The Illinois Supreme Court has held that taxpayers who object to an assessment on the basis of lack of uniformity bear the burden of proving the disparity of assessment valuations by clear and convincing evidence. Kankakee County Board of Review v. Property Tax Appeal Board, 131 Ill.2d 1 (1989). The evidence must demonstrate a consistent pattern of assessment inequities within the assessment jurisdiction. After an analysis of the evidence submitted, the Board finds the appellants have not overcome this burden and no reduction is warranted.

The Property Tax Appeal Board gave little merit to the statistical assessment analysis submitted by the appellants. The appellants attempted to demonstrate the subject's assessment was inequitable because of the percentage increase in its assessed valuation from 2000 to 2005 in comparison to four other properties' rising or falling assessed valuations on a percentage

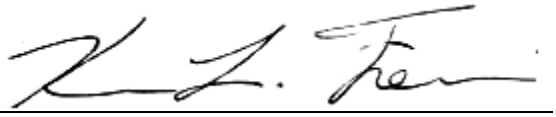
basis. The Board finds this type of analysis is not an accurate measurement or a persuasive indicator to demonstrate an assessment inequity by clear and convincing evidence. The Board finds rising or falling assessments from year to year on a percentage basis do not indicate whether a particular property is inequitably assessed. Actual assessments of properties together with their physical characteristics must be compared and analyzed to determine whether uniformity of assessments exists. The Board finds assessors and boards of review are required by the Property Tax Code to revise and correct real property assessments, annually if necessary, that reflect fair market value, maintain uniformity of assessments, and are fair and just. This may result in many properties having increased or decreased assessments from year to year of varying amounts and percentage rates depending on prevailing market conditions and prior year's assessments.

The Board finds the record contains assessment information for 17 suggested comparables. The Board finds neither party submitted similar split-level style dwellings for comparison to the subject due to lack of availability in Stephenson County. Sixteen of the seventeen suggested comparables submitted by the parties are ranch style properties. The Board gave less weight to all the comparables submitted by appellants and ten comparables submitted by the board of review. Twelve of these comparables are considerably newer in age when compared to the subject. Additionally, comparable 2 submitted by the appellant is a two-story style dwelling. The Board finds the remaining three comparables are most similar to the subject in age, size, and amenities. They have improvement assessments ranging from $51,337 to $57,862 or from $26.64 and $32.08 per square foot of living area. The subject has an improvement assessment of $60,175 or $26.12 per square foot of living area, which is lower than the most similar comparables contained in this record on a per square foot basis. After considering adjustments to these comparables for differences when compared to the subject, the Board finds the subject's improvement assessment is supported and no reduction is warranted.

The constitutional provision for uniformity of taxation and valuation does not require mathematical equality. The requirement is satisfied if the intent is evident to adjust the burden with a reasonable degree of uniformity and if such is the effect of the statute enacted by the General Assembly establishing the method of assessing real property in its general operation. A practical uniformity, rather than an absolute one, is the test. Apex Motor Fuel Co. v. Barrett, 20 Ill.2d 395 (1960). Although the comparables contained in the record disclose that properties located in varying geographic areas are not assessed at identical levels, all that the constitution requires is a practical uniformity, which appears to exist on the basis of the evidence. As a result of this analysis, the Board finds no reduction in the subject's assessment is warranted.

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.

Chairman



Member

Member

Member

Member

DISSENTING:

C E R T I F I C A T I O N

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: December 19, 2008

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 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 the subsequent year 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.

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.