

PROPERTY TAX APPEAL BOARD'S DECISION

APPELLANT: Edwin and Nancy Kaiser
DOCKET NO.: 06-00044.001-R-1
PARCEL NO.: 11-12-201-014

The parties of record before the Property Tax Appeal Board are Edwin and Nancy Kaiser, the appellants, and the Winnebago County Board of Review.

During the hearing the parties agreed to stipulate to the value of the subject's land assessment. The appellants and the board of review agreed that for purposes of this appeal the subject's land assessment would be \$11,475.

The subject property consists of a one-story style brick and frame dwelling, approximately 65 years old that contains 1,656 square feet of living area. Features of the home include central air-conditioning, one fireplace, a 600 square foot garage and a partially finished basement.

The appellants appeared before the Property Tax Appeal Board claiming unequal treatment in the assessment process and overvaluation as the bases of the appeal. In support of these arguments, the appellants submitted a grid analysis of four comparable properties located on the same block and same street as the subject. The comparables consist of frame, frame and masonry, stucco or brick dwellings that range from 66 to 86 years old. The comparables range in size from 1,004 to 1,921 square feet of living area. Three of the comparables have at least one fireplace and three have central air-conditioning. They have garages ranging from 240 to 616 square feet of building area, with one comparable having two garages. The homes contain full basements. The basement finishes were not disclosed. These properties have improvement assessments ranging from \$26,153 to \$41,294 or from \$18.97 to \$26.05 per square foot of living area. The subject has an improvement assessment of \$53,049 or \$32.03 per square foot of living area.

The same comparables were used to support the appellants' overvaluation claim. Three of the comparables sold from September 1992 to October 2004 for prices ranging from \$87,650 to

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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 Winnebago County Board of Review is warranted. The correct assessed valuation of the property is:

LAND:	\$	11,475
IMPR.:	\$	53,049
TOTAL:	\$	64,524

Subject only to the State multiplier as applicable.

\$123,000 or from \$45.96 to \$69.96 per square foot of living area, including land. The subject is described as being purchased in April 1994 for \$151,000. The appellant submitted the board of review's final decision into evidence. The subject's total assessment of \$64,524 reflects a market value of \$193,186 using the 2006 three year median level of assessments for Winnebago County of 33.40% as determined by the Illinois Department of Revenue. Based on this evidence, the appellants requested a reduction in the subject's assessment.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's total assessment of \$64,524 was disclosed. In support of the subject's improvement assessment, the board of review submitted property record cards and a grid analysis of three equity comparable properties located in the subject's neighborhood. The comparables consist of one-story style frame dwellings that are either 38 or 66 years old and range in size from 1,432 to 1,728 square feet of living area. Two of the comparables have central air-conditioning; one has a fireplace and two have a garage. One comparable has a full basement and two comparables have a crawl space foundation. These properties have improvement assessments ranging from \$47,011 to \$52,826 or from \$29.79 to \$36.89 per square foot of living area. The comparables are located from 0.79 to 1.13 miles from the subject.

The board of review also submitted four sales comparables located from 0.97 to 1.15 miles from the subject. The sales comparables consist of one-story brick or frame dwellings that range from 35 to 56 years old and contain from 1,224 to 1,930 square feet of living area. Two of the homes have a full basement; one has a partial basement and one has a crawl space foundation. Features include central air-conditioning, at least one fireplace and garages ranging from 420 to 696 square feet of building area. The comparables sold from August 2004 to September 2005 for prices ranging from \$212,000 to \$340,000 or from \$126.94 to \$191.18 per square foot of living area, including land. Based on this evidence the board of review requested the subject's total assessment be confirmed.

In rebuttal, the appellants argued that the board of review's comparables were not located in close proximity to the subject; were not located on a busy street such as the subject, and did not have shared driveways similar to the subject.

After reviewing the record 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 that a reduction in the subject's assessment is not warranted.

The appellants' argument, in part, was unequal treatment in the assessment process. 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 assessment data, the Board finds the appellants have not overcome this burden.

In regards to the inequity argument, the Board finds the parties submitted seven comparables for its consideration. The Board finds the appellants' comparable #1 and the board of review's comparable #1 were most similar to the subject in design, exterior construction, size and age. The remaining comparables were dissimilar in design, location, basement area and/or age, and were therefore given reduced weight in the Board's analysis. The two most similar comparables had improvement assessments ranging from \$26.05 to \$36.89 per square foot of living area, which support the subject's improvement assessment of \$32.03 per square foot. After considering the adjustments and differences in both parties comparables the Board finds no reduction in the subject's improvement assessment is warranted on this basis.

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 presented by the parties disclosed that properties located in the same area 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.

The appellants also argued overvaluation as a basis of the appeal. When market value is the basis of the appeal, the value must be proved by a preponderance of the evidence. Winnebago County Board of Review v. Property Tax Appeal Board, 313 Ill.App.3d 179, 183, 728 N.E.2nd 1256 (2nd Dist. 2000). The Board finds the appellants have not overcome this burden.

The Board finds the appellants submitted one recent sale comparable that occurred in October 2004. The board of review submitted four sales comparables. The Board gave no weight to the appellant's comparables sales dated 1992 and 1999 because these sales are too remote in time to provide meaningful information regarding the subject's 2006 market value. The Board finds the appellant's comparable #2 and the board of review's sales comparable #3 are the most similar sales contained in this record. These two properties respectively sold in August and October, 2004 for prices of \$117,000 and \$245,000 or \$60.90 and \$126.94 per square foot of living area, including land. The testimony revealed the appellant's comparable #2 is non-river front property. The subject's assessment reflects a market value

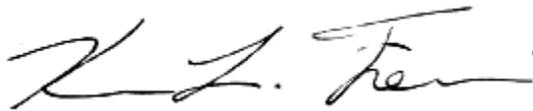
of \$193,186 or \$116.66 per square foot of living area, including land, using the 2006 three year median level of assessments for Winnebago County of 33.40% as determined by the Illinois Department of Revenue. The Board finds the subject's assessment is supported by the most similar sales comparables contained in this record.

Based on the above analysis, the Property Tax Appeal Board finds the appellants have not demonstrated a lack of uniformity in the subject's assessment by clear and convincing evidence. Further, with regards to the appellants' overvaluation argument, the Board finds the appellants failed to prove by a preponderance of the evidence the subject's assessment was incorrect.

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 5, 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.