

PROPERTY TAX APPEAL BOARD'S DECISION

APPELLANT: Michael and Mary Schlossmann
DOCKET NO.: 06-02309.001-R-1
PARCEL NO.: 05-30-102-011

The parties of record before the Property Tax Appeal Board are Michael and Mary Schlossmann, the appellants, and the Boone County Board of Review.

The subject parcel of 1.3-acres has been improved with a 1-year old, two-story dwelling of frame construction containing 2,851 square feet of living area. Features include a full unfinished basement, central air conditioning, a fireplace, and a three-car attached garage. The property is located in Belvidere, Belvidere Township, Boone County.

The appellants' appeal is based on unequal treatment in the assessment process. The appellants also indicated the appeal was based on comparable sales, but only provided two recent comparable sales for consideration by the Property Tax Appeal Board which is insufficient evidence to challenge the assessment on grounds of overvaluation.

In support of the appellants' inequity argument, a grid analysis was submitted with information on four comparable properties¹ located on the same street as the subject and described as two, two-story and two, one-story frame and masonry dwellings that were 4 or 6 years old. Except for one comparable with 500 square feet of finished area in the basement, no data on basements for the comparables was provided. Each comparable was said to have central air conditioning, a fireplace, and a three-car garage. The comparables range in size from 2,000 (with a question mark) to 3,400 square feet of living area and have improvement assessments ranging from \$62,102 to \$77,133 or from \$22.61 to \$31.05 per square foot of living area. Despite the 2,000 square

¹ There was a handwritten sheet attached to the appeal with a color photograph of a dwelling and notations "next door" with an address, parcel number, land and improvement assessment data, and a listing of some amenities. No data on living area square footage was provided such that no further analysis of this purported comparable property was possible.

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

LAND:	\$	16,240
IMPR.:	\$	87,637
TOTAL:	\$	103,877

Subject only to the State multiplier as applicable.

feet of living area for comparable #4, appellants reported the improvement assessment was \$24.84 per square foot of living area. The subject's improvement assessment is \$87,637 or \$30.74 per square foot of living area. Based on this evidence, the appellants requested a reduction in the subject's improvement assessment to \$66,500 or \$24.21 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final assessment of \$103,877 was disclosed. The board of review presented a two-page letter outlining the evidence and responding to the appellants' evidence. The board of review also presented a grid analysis of nine suggested comparable sales to address the appellants' purported overvaluation argument.

In support of the uniformity of the subject's assessment, the board of review presented five comparable properties which included appellants' comparables #1 and #2 with corrected and more complete data along with the "fifth" comparable for which insufficient details had been provided by the appellants. The five comparables are all on the same street as the subject property and were described as two-story frame or frame and masonry dwellings that range in age from 1 to 6 years old. Features include basements, of which one includes 720 square feet of finished area, each comparable has central air conditioning, four have fireplaces, and each has a garage ranging in size from 701 to 1,012 square feet of building area. The dwellings range in size from 2,379 to 2,694 square feet of living area and have improvement assessments ranging from \$48,853 to \$87,637 or from \$25.42 to \$43.66 per square foot of living area. The board of review noted that its comparable #1 had a partial assessment for 2006 such that if the property had received a full assessment, the range of improvement assessments for the five comparables would have been \$63,663 to \$93,773 or from \$26.33 to \$36.84 per square foot of living area. Based on this evidence, the board of review requested confirmation of the subject's assessment.

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 Board further finds a reduction in the subject's assessment is not warranted.

Initially, the Property Tax Appeal Board notes the appellants failed to provide sufficient data to challenge the subject's assessment on grounds of overvaluation. Only two recent comparable sales, comparables #1 and #3, presented by the appellants do not establish overvaluation, particularly where comparable #3, differs in design from the subject since it is a one-story dwelling. In light of the lack of sufficient evidence to challenge the assessment based on overvaluation, the argument will be dismissed by the Property Tax Appeal Board.

Turning to the evidence in the record, the appellants contend unequal treatment in the subject's improvement assessment as the basis of the appeal. 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). After an analysis of the assessment data, the Board finds the appellants have not met this burden.

The appellants submitted four comparables for the Board's consideration. The board of review presented those same four comparables with some corrected and more complete data and also added data for a "fifth" comparable briefly noted by the appellants plus adding one more comparable selected by the board of review. For ease of analysis, the five comparables presented by the board of review will be considered by the Property Tax Appeal Board. Analyzing board of review comparable #1 as if it had a full year's assessment, these comparables had improvement assessments that ranged from \$63,663 to \$93,773 or from \$26.33 to \$36.84 per square foot of living area. The subject's improvement assessment of \$87,637 or \$30.74 per square foot of living area is within this range. After considering adjustments and the differences in both parties' comparables when compared to the subject, the Board finds the subject's per square foot improvement assessment is equitable and a reduction in the subject's assessment is not warranted.

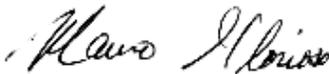
This is a final administrative decision of the Property Tax Appeal Board which is subject to review in the Circuit Court or Appellate Court under the provisions of the Administrative Review Law (735 ILCS 5/3-101 et seq.) and section 16-195 of the Property Tax Code.



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: August 24, 2009



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.