



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

APPELLANT: Nickolas Bazydlo  
DOCKET NO.: 06-02442.001-R-1  
PARCEL NO.: 18-15-200-020

The parties of record before the Property Tax Appeal Board are Nickolas Bazydlo, the appellant(s); and the Bureau County Board of Review.

Based on the facts and exhibits presented, the Property Tax Appeal Board hereby finds a reduction in the assessment of the property as established by the Bureau County Board of Review is warranted. The correct assessed valuation of the property is:

**LAND:** \$ 6,725  
**IMPR.:** \$ 70,164  
**TOTAL:** \$ 76,889

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject property consists of a 27,443 square foot parcel improved with a one-story style brick dwelling that was built in 2001 and contains 2,590 square feet of living area. Features of the home include central air-conditioning, one fireplace, a 774 square foot garage and a full unfinished basement.

The appellant appeared before the Property Tax Appeal Board claiming overvaluation and unequal treatment in the assessment process as the bases of the appeal. In support of these claims, the appellant submitted a grid analysis detailing six comparable properties, a property record card and an appraisal. The comparables are located in the same town as the subject and are situated on lots ranging from .22 to 1.5 acres. The homes consist of one-story, one and one-half-story and two story frame, frame and masonry, and masonry dwellings ranging from 3 to 11 years old. The homes have central air conditioning, a fireplace and garages containing 576 square feet of building area. The homes have basements ranging from 891 to 2,400 square feet with one home having at least some finished basement area. The comparables range in size from 1,300 to 2,400 square feet of

living area. After dividing the reported assessment amounts by 3, the comparables are depicted as having improvement assessments ranging from \$42,507 to \$73,921 or from \$23.26 to \$36.39 per square foot of living area. The subject property has an improvement assessment of \$88,215 or \$34.06 per square foot of living area using 2,590 for the subject's square foot of living area. The appellant depicted the subject as having 2,541 square feet of living area.

Sales information provided by the appellant indicates the homes sold from January 2002 to May 2007 for prices ranging from \$161,500 to \$235,000 or from \$73.48 to \$138.79 per square foot of living area, including land.

The appellant also submitted an appraisal for the subject property estimating the subject's fair market value of \$230,000 as of May 16, 2007. The appraiser, Robert Perez, is a state certified appraiser. Mr. Perez was available at the hearing to provide direct testimony and was subject to cross-examination. Perez testified that the sales comparables used in the appraisal were the same properties listed in the appellant's grid analysis. The sales comparables were adjusted for site, age, size, condition, basement finish and other miscellaneous features. After the adjustments, the properties had adjusted sales prices ranging from \$174,840 to \$250,320 or from \$77.91 to \$151.78 per square foot of living area, including land. Based on this evidence, the appellant 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 \$94,940 was disclosed. In support of the subject's assessment, the board of review submitted a letter from the clerk of the board of review, a grid analysis detailing four suggested comparable properties and property record cards. The comparables are located from 3 to 7 miles from the subject with one being located in a different town than the subject. The comparables are one-story or two-story masonry or frame and masonry dwellings that range from 9 to 25 years old. Three of the properties are described as having central air conditioning. Two of the homes have a fireplace and each property has a garage ranging from 624 to 856 square feet of building area. The comparables have full or partial basements. The lot size of each comparable was not disclosed. The comparables range in size from 1,568 to 3,418 square feet and have improvement assessments ranging from \$56,365 to \$83,760 or from \$22.21 to \$39.96 per square foot of living area. The homes sold from May 2004 to December 2005 for prices ranging from \$215,000 to \$320,000 or from \$93.62 to \$137.76 per square foot of living area, including land. The subject's total assessment of \$94,940 reflects a market value of approximately \$283,996 or \$109.65 per square foot of living area using the 2006 three-year median level of assessments for Bureau County of 33.43% as determined by the Illinois Department of Revenue.

The board of review argued that the appellant's comparables were inferior to the subject and had insufficient adjustments to account for the differences between the comparables and the subject. In addition, the board of review argued that its comparables were more similar to the subject because the board of review's comparables had similar grades of construction. Based on this evidence, the board of review requested confirmation of its assessment.

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 appellant argued overvaluation as one 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.2<sup>nd</sup> 1256 (2<sup>nd</sup> Dist. 2000).

The Board finds the parties utilized the same ten comparables as used in their respective equity grid analysis. Further, the Board finds the best evidence of the subject's size is the subject's unrefuted property record card. Therefore, the Property Tax Appeal Board finds the subject contains 2,590 square feet of living area for purposes of this appeal.

The Board finds the comparables submitted by the board of review were dissimilar to the subject in size, location and/or age. The board of review's sales comparables required significant adjustments for various items such as age, condition and exterior construction. Further, the board of review offered no documentation, market data or testimony to support the adjustments or the assigned grades of construction. The township assessor was not present at the hearing to provide direct testimony or be subject to cross-examination regarding the subject's grade of construction or that of the suggested comparables. For these reasons, the board of review's comparables were given less weight in the Board's analysis.

The Property Tax Appeal Board further finds the appellant's appraiser, Robert Perez, provided credible testimony regarding his adjustments to the sales comparables. Perez testified that his comparables #1, #2 and #3 were in the same neighborhood as the subject and #5 and #6 were in the same market area as the subject. His adjustments for site, age, condition, size and basement finish were based on his experience and knowledge of the subject's market area. When questioned on the lack of a time of sale adjustment Perez testified that in his professional opinion none was required for his comparable sales in the subject's market area. After considering adjustments and the differences in both parties' suggested market value comparables when compared to the subject property, the Board finds the best evidence of the subject's value in this record is the appraisal submitted by the appellant. Therefore, the board finds the subject had a market value of \$230,000 as of January 1, 2006.

The appellant also argued assessment inequity as another basis of the appeal. 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 assessments 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 appellant has not met this burden on this basis of the appeal.

The Board finds the appellant's comparables #1, #2 and #4 were significantly smaller than the subject. The appellant's #1, #3, #4 and #6 were dissimilar in design to the subject. These properties, without proper adjustments, were given less weight in the Board's equity analysis. The board of review's comparables were dissimilar to the subject based on the reasons cited above. Based on the above analysis the Board finds no further reduction is warranted based on uniformity.

Based on this analysis, the Property Tax Appeal Board finds the appellant has not demonstrated a lack of uniformity in the subject's assessment by clear and convincing evidence. However, with regards to the appellant's overvaluation argument, the Board finds the appellant has demonstrated the subject property was overvalued by a preponderance of the evidence. Therefore, the Board finds the subject property's assessment as established by the board of review is incorrect and a reduction is warranted.

Since fair market value has been established, the 2006 three-year median level of assessments for Bureau County of 33.43% shall apply.

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.



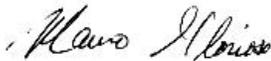
Chairman



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: September 28, 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.