

PROPERTY TAX APPEAL BOARD'S DECISION

APPELLANT: Gregory and Patti Aaby
DOCKET NO.: 06-02502.001-R-1
PARCEL NO.: 08-13-13-353-002

The parties of record before the Property Tax Appeal Board are Gregory and Patti Aaby, the appellants, and the Stephenson County Board of Review.

The subject property consists of a bi-level frame dwelling containing 1,256 square feet of living area that was constructed in 1979. Features include a 1,196 square foot basement that contains 700 square feet of finished area. Other features include central air conditioning, a fireplace, and a 916 square foot attached garage.

The appellants appeared before the Property Tax Appeal Board claiming a lack of uniformity regarding the subject's improvement assessment. In support of the inequity claim, the appellants submitted an assessment analysis of the subject and four suggested comparables located in close proximity to the subject. Property record cards and testimony revealed the appellants' descriptive data regarding the subject and comparables was inaccurate with respect to dwelling sizes and basement area. The appellant included finished basement area as part of the total amount of living area. The comparables are comprised of two, bi-level and two, one-story style dwellings of frame construction that were built from 1962 to 1976. The two bi-level comparables have partial finished basements that contain 196 and 364 square feet, respectively, while the two one-story dwellings have unfinished basements. The comparables contain central air conditioning and garages that range in size from 480 to 806 square feet. The bi-level dwellings have integral basement garages. One comparable has a fireplace. The dwellings range in size from 1,100 to 1,436 square feet of living area and have improvement assessments ranging from \$24,460 to \$30,150 or from \$20.17 to \$22.24 per square foot of living area. The subject property has an improvement assessment of \$31,760 or \$25.29 per square foot of living area.

To further demonstrate the subject property was inequitably assessed, the appellants submitted the improvement assessment history for the subject and comparables. The appellants argued

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

LAND:	\$	5,293
IMPR.:	\$	31,760
TOTAL:	\$	37,053

Subject only to the State multiplier as applicable.

the improvement assessments for the subject and comparables remained consistent with one another until the 2006 assessment year when comparable 1 and the subject's improvement assessment increased substantially over the other comparables with no physical changes to any of the properties. The appellants argued the evidence provides proof that Stephenson County assessment officials do not have a defined process or method to accurately and consistently assess any property. Based on the evidence presented, 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 assessment of \$37,053 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 appellants showing their corrected descriptive information. In addition, the board of review submitted property record cards and an assessment analysis of 16 suggested assessment comparables located in close proximity to the subject.

The board of review's comparables consists of bi-level or split-level frame dwellings that were built from 1968 to 1990. The comparables have basements that contain from 624 to 1,452 square feet, of which from 260 to 768 square feet have finished areas. Six comparables have integral basement garages that range in size from 460 to 594 square feet. Ten comparables have attached garages that range in size from 440 to 1,602 square feet. All the comparables have central air conditioning and eight comparables have a fireplace. The dwellings range in size from 956 to 1,542 square feet of living area and have improvement assessments ranging from \$25,570 to \$36,740 or from \$19.29 to \$29.42 per square foot of living area. The board of review argued the subject's improvement assessment of \$31,760 or \$25.29 per square foot of living area is supported.

With respect to the comparables submitted by the appellant, the board of review argued comparables 2 and 3 are dissimilar ranch style dwellings when compared to the subject's split-level design. In addition, the board of review pointed out physical differences between the subject and comparables for size and/or basement garages, age, dwelling sizes and features such as fireplaces and finished basement areas. Based on the evidence, the board of review requested confirmation of the subject's 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 Property Tax Appeal Board further finds no reduction in the subject property's assessment is 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, the Board finds the appellants failed to overcome this burden of proof and no reduction is warranted.

The Property Tax Appeal Board gave little merit to historical assessment analysis submitted by the appellants. The appellants attempted to demonstrate the subject's assessment was inequitable because of its increase assessment from 2005 to 2006 in relation to the comparables consistent assessments, with one exception, from 2001 to 2006. The appellant argued the improvement assessments for the subject and comparables remained consistent with one another until the 2006 assessment year when comparable 1 and the subject's improvement assessment increased substantially over the other comparables with no physical changes to any of the properties. 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 for any property do not indicate whether that 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 depending on prevailing market conditions and prior year's assessments.

The Board finds the record contains assessment information for 20 suggested comparables. The Board placed diminished weight on two comparables submitted by the appellants due to their dissimilar one-story design when compared to the subject. The Board also gave less weight to eight comparables submitted by the board of review. Five comparables are considerably newer or older in age and three comparables are dissimilar in size when compared to the subject. The Board finds the remaining ten comparables are most similar to the subject in age, size, style location, and amenities. They have improvement assessments ranging from \$25,670 to \$36,240 or from \$20.62 to \$29.42 per square foot of living area. The most similar comparables in most all aspects was board of review comparable 9, which has an improvement assessment of \$36,240 or \$29.42 per square foot of living area. The subject has an improvement assessment of \$31,760 or \$25.29 per square foot of living area, which falls within the range established by the most similar comparables contained in this record. After considering adjustments to the most similar 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 a similar geographic 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. 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.



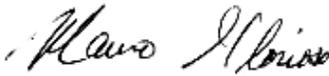
Chairman



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.