



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

APPELLANT: Robert & Pamela Schlosser  
DOCKET NO.: 06-02514.001-R-1  
PARCEL NO.: 08-13-24-101-108

The parties of record before the Property Tax Appeal Board are Robert & Pamela Schlosser, the appellants; and the Stephenson County Board of Review.

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:** \$ 5,814  
**IMPR.:** \$ 59,208  
**TOTAL:** \$ 65,022

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject property consists of a one-story brick and frame dwelling containing 2,137 square feet of living area that was built in 1995. Features include a full walkout basement with 896 square feet of finished area, central air conditioning, two fireplaces, a 676 square foot attached garage and a 1,280 square foot detached pole building/garage. The improvements are situated on a one-acre site.

The appellants submitted evidence before the Property Tax Appeal Board claiming both unequal treatment in the assessment process and overvaluation as the bases of the appeal. In support of these claims, the appellants submitted a letter addressing the appeal, photographs and an analysis of four suggested comparables located "just to the south" of the subject to 4 miles from the subject. The comparables have lots that contain from 2 to 6.5 acres of land area. The comparables consist of one-story frame or frame and masonry dwellings that were built from 1974 to 1999. One comparable has a full unfinished basement and three comparables have walkout or exposed basements, one of which contains 1,640 square feet of finished area. The comparables

have central air conditioning and attached garages that range in size from 484 to 576 square feet. Additionally, the comparables have detached garages or pole buildings that range in size from 306 to 1,650 square feet. Three comparables have one or two fireplaces. The dwellings range in size from 1,400 to 2,176 square feet of living area and have improvement assessments ranging from \$43,290 to \$51,050 or from \$21.67 to \$31.13 per square foot of living area. The subject property has an improvement assessment of \$59,208 or \$27.71 per square foot of living area. Comparables 3 and 4 sold in September 2002 and September 2005 for prices of \$133,000 and \$188,000 or \$95.00 and \$114.63 per square foot of living area including land, respectively.

The appellants disputed the subject's assessment increase from 2005 to 2006 of \$9,212 or almost \$30,000 in market value because no changes have been made to the subject property. 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 final assessment of \$65,022 was disclosed. The subject's assessment reflects an estimated market value of \$196,145 or \$91.79 per square foot of living area including land using Stephenson County's 2006 three-year median level of assessments of 33.15%. In response to the appeal, the board of review noted three of the appellants' comparables do not have finished basements and comparables 3 and 4 are smaller in size than the subject.

In support of the subject's assessment, the board of review submitted a letter addressing the appeal, property record cards, a location map and an analysis of eight suggested comparables located from .14 of a mile to 4.52 miles from the subject. The comparables consist of one-story frame or frame and masonry dwellings that were built from 1979 to 2001. The comparables have lots that contain from 1.12 to 4.71 acres of land area. Three comparables have full unfinished basements and six comparables have walkout or exposed basements, five of which contain from 400 to 1,640 square feet of finished area. The comparables have central air conditioning and attached garages that range in size from 576 to 1,160 square feet. Additionally, the comparables have detached pole buildings, a Quonset building, or sheds that range in size from 144 to 1,650 square feet. Seven comparables have one or two fireplaces. The dwellings range in size from 1,456 to 2,523 square feet of living area and have improvement assessments ranging from \$43,513 to \$68,140 or from \$24.43 to \$33.60 per square foot of living area. The subject property has an improvement assessment of \$59,208 or \$27.71 per square foot of living area.

The comparables sold from September 2004 to July 2006 for prices ranging from \$171,000 to \$278,500 or from \$78.68 to \$139.42 per square foot of living area including land. The board of review

also submitted an appraisal of the subject property prepared for a local financial institution. The appraisal estimated a fair market value for the subject property of \$197,000 as of October 28, 2002.

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 Property Tax Appeal Board further finds no reduction in the subject's assessment is warranted.

Except in counties with more than 200,000 inhabitants which classify property, property is to be valued at 33 1/3% of fair cash value. (35 ILCS 200/9-145(a)). [T]he assessor, in person or by deputy, shall actually view and determine as near as practicable the value of each property listed for taxation as of January 1 of that year, . . . and assess the property at 33 1/3% of its fair cash value. (35 ILCS 200/9-155). The owner of property on January 1 in any year shall be liable for the taxes of that year, . . . (35 ILCS 200/9-175). The Property Tax Appeal Board finds the Property Tax Code requires assessment officials to assess real property at 33 1/3% of fair cash value as of January 1 of each year. Therefore, the amount of assessment increase or decrease from year to year is not probative evidence showing a property's assessment is incorrect.

The appellants argued 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 have not overcome this burden of proof.

The Property Tax Appeal Board finds the record contains 11 suggested equity comparables for consideration. One comparable is common to both parties. The Board placed less weight on comparables 2, 3 and 4 submitted by the appellants. One comparable is considerably older in age than the subject and two comparables are considerably smaller in size than the subject. Additionally, two comparables do not have walkout basements, unlike the subject's partial finished walkout basement. The Board also gave less weight to comparables 4 through 8 submitted by the board of review. Two comparables are smaller in size than the subject; two comparables do not have walkout basements, unlike the subject's partially finished walkout basement; and one comparable is considerably older in age than the subject.

The Property Tax Appeal Board finds comparable 1 submitted by the appellant and comparables 1 through 3 submitted by the board of review are most representative of the subject in age, size, style and amenities. All of these comparables have unfinished or partial finished walkout basements and extra detached garages or buildings similar to the subject. They have improvement assessments ranging from \$45,650 to \$68,140 or from \$24.65 to \$33.60 per square foot of living area. The subject property has an improvement assessment of \$59,208 or \$27.71 per square foot of living area, which falls within the range established by the most similar comparables. 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 appellants also argued the subject property is overvalued. 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.2d 1256 (2<sup>nd</sup> Dist. 2000). The Board finds the appellants have not overcome this burden.

The Board finds this record contains sales information for nine suggested comparable sales. One comparable is a common property used by both parties. The Board gave diminished weight to the two suggested comparable sales submitted by the appellants. Both comparables are smaller in size when compared to the subject. In addition, one comparable sold in 2002 and is not considered indicative of the subject's fair cash value as of the January 1, 2006, the assessment date at issue in this appeal. The Board gave less weight to comparables 4 through 8 submitted by the board of review. Two comparables are smaller in size than the subject; two comparables do not have walkout basements, unlike the subject's partially finished walkout basement; and one comparable is considerably older in age than the subject.

The Board finds the three remaining comparable sales submitted by the board of review are most similar when compared to the subject in physical characteristics and date of sale. All of these comparables have unfinished or partial finished walkout basements and extra detached garages or buildings similar to the subject. They sold from September 2004 to July 2005 for prices ranging from \$198,500 to \$278,500 or from \$78.68 to \$137.33 per square foot of living area including land. The subject's assessment reflects an estimated market value of \$196,145 or \$91.79 per square foot of living area including land, which falls within the range established by the most similar comparable sales in this record on a per square foot basis. After considering adjustments to the most similar comparable sales for differences when compared to the subject, the Board finds the subject's estimated market value as reflected by its assessment is supported and no reduction 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.

*Ronald R. Cuit*

Chairman

*K. L. Fern*

Member

*Frank A. Huff*

Member

*Mario Morris*

Member

*Shawn R. Lerbis*

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: January 26, 2010

*Allen Castrovillari*

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.