



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

APPELLANT: John Portelli  
DOCKET NO.: 06-02531.001-R-1  
PARCEL NO.: 11-07-29-100-012

The parties of record before the Property Tax Appeal Board are John Portelli, the appellant; 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:** \$ 11,833  
**IMPR.:** \$ 34,050  
**TOTAL:** \$ 45,883

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject property consists of a one-story frame dwelling containing 1,568 square feet of living area that was built in 1993. Features include a full unfinished basement, central air conditioning, and two detached garages that contain 400 and 720 square feet, respectively. The improvements are situated on a five-acre site.

The appellant submitted evidence before the Property Tax Appeal Board claiming unequal treatment in the assessment process. In support of this claim, the appellant submitted photographs and assessment information for five suggested comparables located from 1.11 to 1.53 miles from the subject. The comparables have lots that contain from .26 of an acre to 4.52 acres. The comparables consist of one-story or one and one-half story frame or brick dwellings that were built from 1895 to 1976. Three comparables have unfinished basements and two comparables have partial finished basements. All the comparables have central air conditioning, two comparables have a fireplace and four

comparables have attached garages that range in size from 308 to 800 square feet. One comparable is described as having "8 other buildings." The dwellings range in size from 1,244 to 2,688 square feet of living area and have improvement assessments ranging from \$23,224 to \$35,338 or from \$8.63 to \$23.37 per square foot of living area. Land assessments ranged from \$3,690 to \$11,113 or from \$2,459 to \$14,192 per acre or from \$.06 to \$.33 per square foot of land area.

The subject property has an improvement assessment of \$34,050 or \$21.72 per square foot of living area and a land assessment of \$11,833 or \$2,367 per acre or \$.05 per square foot of land area. 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 final assessment of \$45,883 was disclosed.

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 nine suggested comparables located from .14 of a mile to 1.57 miles from the subject. The comparables consist of one-story frame or frame and masonry dwellings that were built from 1975 to 2000. The comparables have lots that contain from 2 to 7.5 acres of land area. Eight comparables have unfinished basements and one comparable has a finished basement. All the comparables have central air conditioning and five comparables have a fireplace. The comparables have primary attached or detached garages that range in size from 506 to 1,200 square feet. Additionally, seven comparables have secondary detached garages or pole buildings that range in size from 720 to 2,400 square feet. The dwellings range in size from 1,056 to 2,104 square feet of living area and have improvement assessments ranging from \$29,456 to \$56,288 or from \$23.65 to \$35.01 per square foot of living area. Land assessments ranged from \$6,153 to \$12,633 or from \$820 to \$3,667 per acre or from \$.02 to \$.08 per square foot of land 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 Property Tax Appeal Board further finds no reduction in the subject's assessment is warranted.

The appellant 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 appellant has not overcome this burden of proof.

The Property Tax Appeal Board finds the record contains 14 suggested equity comparables for consideration. The Board placed less weight on the comparables submitted by the appellant due to their considerably older age when compared to the subject. In addition, one comparable is considerably larger in size than the subject. The Board also gave less weight to six comparables submitted by the board of review due to their dissimilar size and/or age when compared to the subject.

The Property Tax Appeal Board finds three comparables submitted by the board of review are most representative of the subject in age, size, style, location and amenities. They have improvement assessments ranging from \$39,075 to \$53,364 or from \$23.65 to \$29.03 per square foot of living area. The subject property has an improvement assessment of \$34,050 or \$21.72 per square foot of living area, which falls below the range established by the most similar comparables 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.

With respect to the subject's land assessment, the Property Tax Appeal Board finds the parties submitted 14 suggested land comparables for consideration. The Board gave less weight to seven suggested comparables due to their smaller or larger land sizes when compared to the subject. The Board finds the remaining seven land comparables are most similar to the subject in size and location. They contain from 4 to 5.6 acres of land area and have land assessments ranging from \$10,333 to \$12,633 or from \$2,256 to \$2,583 per acre. The subject property has a land assessment of \$11,833 or \$2,367 per acre, which falls within the range established by the most similar land comparables on a per acre basis. After considering any necessary adjustments to the comparables for differences when compared to the subject, the Property Tax Appeal Board finds the subject's land is supported and no reduction is warranted.

The constitutional provision for uniformity of taxation and valuation does not require mathematical equality. 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. For the foregoing reasons, the Board finds that the appellant has not

proven by clear and convincing evidence that the subject property is inequitably assessed. Therefore, the Property Tax Appeal Board finds that the subject's assessment as established by the board of review is correct 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 P. 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.