



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

APPELLANT: Andrew Gil
DOCKET NO.: 06-02613.001-R-1
PARCEL NO.: 18-014-085-00

The parties of record before the Property Tax Appeal Board are Andrew Gil, the appellant; and the Jo Daviess 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 Jo Daviess County Board of Review is warranted. The correct assessed valuation of the property is:

LAND: \$ 25,320
IMPR.: \$ 87,822
TOTAL: \$ 113,142

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of a two-story stone and frame dwelling containing 2,376 square feet of living area that was built in 1976. The dwelling has a unique pagoda aesthetic design. Amenities include concrete slab foundation, central air conditioning, two fireplaces, a third-level unheated porch/summer room containing 224 square feet and a 331 square foot attached garage. The subject dwelling is situated on an irregularly shaped 16,490 square foot lake view parcel overlooking the marina in the resort development of Apple Canyon, Thompson Township, Jo Daviess County.

The appellant submitted evidence before the Property Tax Appeal Board claiming a lack of uniformity regarding the subject's land and improvement assessments as the basis of the appeal. Furthermore, the appellant contends the Jo Daviess County Board of Review miscalculated the size of the subject dwelling.

With respect to the subject's dwelling size, the appellant argued the subject's basement was incorrectly included in the overall amount of living area. The appellant indicated the ground floor contains a heating and cooling system, hot water heater, electrical system and laundry room. The appellant indicated the ground floor is a walkout basement due to the hilly terrain. The appellant indicated the front of the ground floor is four feet below grade and should not be included in the overall amount of living area. The appellant submitted an angled photograph showing the rear of the subject dwelling and garage door. Based on these factors, the appellant claimed the subject dwelling has 1,161 square feet of living area.

In support of the inequity claim, the appellant submitted photographs, a location map and an equity analysis of four suggested comparables located in close proximity to the subject. The appellant indicated the comparables are two-story frame dwellings that were built from 1983 to 2002. Features include full basements with finished areas ranging in size from 216 to 1,150 square feet. All the comparables are reported to have one or two fireplaces. Three comparables have central air conditioning and garages that contain from 480 to 648 square feet. The dwellings are reported to range in size from 1,040 to 1,579 square feet of living area and have improvement assessments ranging from \$50,765 to \$76,016 or from \$46.92 to \$50.09 per square foot of living area. The appellant indicated the subject property has an improvement assessment of \$87,822 or \$75.64 per square foot of living area based upon the subject dwelling containing 1,161 square feet of living area.

The comparables are situated on sites that range in size from 16,490 to 31,460 square feet of land area. The location map submitted by the appellant depicts one comparable is situated on the golf course while three comparables are standard interior lots within the subdivision. None of the comparables have lake front or lake view lots. The appellant contends the comparables have "transferable boat docks" which adds approximately \$25,000 to their lot values, but submitted no market evidence to support this claim. The subject does not have a boat dock. They have land assessments ranging from \$10,762 to \$18,876 or from \$.48 to \$1.15 per square foot of land area or an average land assessment of \$.83 per square foot of land area. The subject property has a land assessment of \$25,320 or \$1.53 per square foot of land area. Based on this evidence, the appellant requested a reduction in the subject's land and improvement assessments.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final assessment of \$113,142 was disclosed. In support of the subject's assessment, the board of review submitted a letter in response to evidence offered by the appellant and outlining its evidence that is comprised of Exhibits A through F.

Exhibit A is comprised of the subject's property record card, an aerial photograph of the subject property and four photographs of the subject dwelling. The property record card depicts the subject dwelling is assessed as a two-story dwelling with a concrete slab foundation. The diagram depicts the subject dwelling as having 2,376 square feet of living area. The board of review contends that photographs show a majority of the first floor is exposed and only one wall is partially below grade supporting the subject dwelling's two-story classification.

Exhibit B is a corrected grid analysis of the appellant's comparables using information from property record cards. The board of review argued none of the comparables are "green area lake view lots" like the subject. In addition, the evidence indicates the appellant's comparables are split-level or one story dwellings; comparable 3 has a basement garage; and comparable 4 has 1,200 square feet of living area, resulting in a \$55.36 per square foot improvement assessment.

Exhibit C is a location map and spreadsheet of 16 suggested land comparables from the subject's immediate area that are somewhat similar in size to the subject. Property record cards describe 10 properties as having "green area lake view lots" like the subject and one comparable was described as a "greenway lakefront-good lake view" lot. Lot descriptions for five properties were not contained on their property record cards, but the location map depicts they have similar lake front/lake view lots like the subject. The comparables have land assessments ranging from \$23,019 to \$43,160. The subject property has a land assessment of \$25,320.

Exhibit D consists of aerial photographs and Real Estate Transfer Declarations for "vacant green area lake view lots."

Exhibit E consists of property record cards, photographs and an analysis of nine suggested comparables. Comparables 1, 2 and 3 have "green area lake view" lots and comparable 7 is a lake front lot. Comparables 4 through 9 were utilized because they are dwellings that are different than traditional houses. Comparables 4, 8 and 9 are located in the appellant's immediate area. The comparables consist of one-story, one and one-half story or two-story frame dwellings that were built from 1972 to 1997. Seven comparables have full or partial basements, six of which contain finished areas that range in size from 400 to 1,192 square feet. All the comparables have central air conditioning and six comparables have garages that range in size from 378 to 801 square feet. The dwellings range in size from 1,270 to 2,540 square feet of living area and have improvement assessments ranging from \$52,304 to \$112,984 or from \$37.21 to \$64.34 per square foot of living area. The subject property has an improvement assessment of \$87,822 or \$36.96 per square foot of living area.

These same comparables are situated on sites that range in size from 16,490 to 34,400 square feet of land area and have land assessments ranging from \$5,064 to \$68,079 or from \$.17 to \$2.60 per square foot of land area. The subject property has a land assessment of \$25,320 or \$1.54 per square foot of land area.

Exhibit F indicates county assessment officials have made several unsuccessful attempts to verify claims made by the appellant with respect to the amount of living area.

Based on the evidence submitted, the board of review requested confirmation of the subject's land and improvement assessments.

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 no reduction in the subject's land or improvement assessment is warranted.

First, the Board finds the board of review submitted the best evidence regarding the subject's dwelling design and size. The Board finds the photographic evidence submitted by the board of review clearly shows the subject dwelling is of a two-story design with a third-level "porch/summer room". The Board finds the photographs show a majority of the first floor has exposed walls and only one wall is partially below grade. Furthermore, the Board finds the subject's property record card has a schematic diagram of the subject dwelling, which better supports a size of 2,376 square feet of living area. The appellant submitted no credible evidence to support a dwelling size of 1,161 square feet of living area.

The appellant argued unequal treatment in the assessment process. 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 assessment data, the Board finds the appellant has not overcome this burden.

With respect to the subject's improvement assessment, the parties submitted 13 suggested assessment comparables for the Board's consideration. Due to the subject's unique style and design, the Board finds neither party submitted comparables that are particularly similar to the subject. For example, only one comparable is a two-story style dwelling of similar size to the subject, but this property is 21 years newer than the subject and has a finished basement. This comparable has an improvement assessment of \$112,984 or \$44.48 per square foot of living area, which justifies the subject's improvement assessment of \$87,822 or \$36.96 per square foot of living area. Furthermore, five

other comparables are considerably newer than the subject; 12 comparables are considerably smaller than the subject; and 12 comparables differ from the subject's design and aesthetics. These comparables have improvement assessments ranging from \$50,765 to \$77,902 or from \$37.21 to \$64.34 per square foot of living area. The subject property has an improvement assessment of \$87,822 or \$36.96 per square foot of living area, which falls below the range of both parties' comparables on a per square foot basis. After considering the larger number of adjustments to both parties' comparables for differences when compared to the subject, the Property Tax Appeal Board finds the subject's improvement assessment is supported and no reduction is warranted.

With respect to the subject's land assessment, the parties' submitted information for 29 suggested land comparables for the Board's consideration. The Property Tax Appeal Board gave little weight to the four land comparables submitted by the appellant due to their non lake-front/lake-view locations. The Board also gave less weight to five land comparables submitted by the board of review due to their dissimilar location and/or size when compared to the subject. The Board further finds the remaining land comparables submitted by the board of review are more similar to the subject lot in size, location and lake frontage/view. They have land assessments ranging from \$23,019 to \$39,131. The subject property has a land assessment of \$25,320, which is well supported by the most similar land comparables contained in this record. Therefore, the Property Tax Appeal Board finds no reduction in the subject's land assessment 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 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

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: February 23, 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.